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# Gendered Experiences of Public Accounting Firms: Organizational Commitment and Intentions to Leave.

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**GENDERED EXPERIENCES OF PUBLIC ACCOUNTING FIRMS:  
ORGANIZATIONAL COMMITMENT AND INTENTIONS TO LEAVE**

**A Dissertation**

**Submitted to the Graduate Faculty of the  
Louisiana State University and  
Agricultural and Mechanical College  
in partial fulfillment of the  
requirements for the degree of  
Doctor of Philosophy**

**in**

**The Department of Accounting**

**by**

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May 1998**

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## ABSTRACT

The under representation of female public accountants in the upper echelons of public accounting organizations is recognized as problematic by both these firms and the accounting profession. The problem is confounded by women's higher turnover rate at each organizational level within these firms. The purpose of this study is to examine women's and men's experiences of the public accounting work environment in order to provide some insight into why women are more likely to leave these firms. The research questions to be addressed are (1) whether, and specifically, how, do males' and females' experiences of the public accounting work environment differ? (2) do differences in these experiences lead to differences in organizational commitment for female and male accountants? and (3) are differences in organizational commitment associated with differential intentions to leave the public accounting organization?. A three dimensional model of organizational commitment is used to examine the subjects' affective, economic and moral attachment to the organization. The study focuses on the ways in which these dimensions of commitment differ between female and male accountants as a means of exploring the disparity in turnover rates between the two groups. To this end, the study also examines the relationship between organizational commitment and various organizational and extra-organizational experiences identified as antecedents of organizational commitment. The results of the study suggest that male and female accountants do experience the public accounting work environment differently to some extent. The results also suggest that there is a significant difference

in the organizational commitment of male and female accountants. Sex, however, was not a significant predictor of intention to leave the public accounting organization.

## CHAPTER ONE: INTRODUCTION

For many years, equal numbers of men and women have gone to work for public accounting firms (Table 1.1). The annual survey conducted by the American Institute of Certified Public Accountants (AICPA), *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits*, indicated that discrimination in hiring practices has virtually been eliminated. However, men and women are not entering the upper echelons of these firms in equal numbers (Table 1.2). Currently women hold 15% of partnership positions in all public accounting firms and 6% in the largest firms.

Table 1.1. Hires by gender for all public accounting firms (1989\*-1996)

Year	Percent female	Percent male
1996	50	50
1995	50	50
1994	49	51
1993	45	55
1992	46	54
1991	51	49
1990	49	51
1989	48	52

Source: Supply of Accounting Graduates and the Demand for Public Accounting Recruits (AICPA, 1989 - 1996).

\* The AICPA did not collect data by gender prior to 1989.

Table 1.2. Partnerships by gender at largest (all) public accounting firms

Year	Percent female	Percent male
1996	7 (15)	93 (85)
1995	6 (15)	94 (85)
1994	6 (13)	94 (87)
1993	5 (13)	95 (87)

Source: Supply of Accounting Graduates and the Demand for Public Accounting Recruits (AICPA, 1989-1996).

### PIPELINE THEORY

Managing partners of public accounting firms surveyed by the American Institute of Certified Public Accountants believe that the influx of women into the profession over the last two decades will eventually solve the problem of gender disparity in partnership positions in public accounting (Hooks & Cheramy, 1994). This explanation, known as the "pipeline theory," implies that it is only a matter of time before significant changes occur in the sex composition of public accounting firm partnership positions as females emerge from middle management.

Kanter (1977) compares the situation of women in male-dominated organizations to that of ethnic and racial minorities, and suggests that the problems faced by women in predominantly male organizations are no different from those faced by any other numerical minority in an environment in which the majority have defined the dominant culture. The same pressures and processes occur around people of any social category who find themselves "few of their kind among many of a different social type" (Kanter, 1977, p. 224). Thus, this perspective is explicitly gender neutral in that it



assumes that "rarity and scarcity, not femaleness per se," (Kanter, 1977, p. 220) shape the environment for women in male-dominated professions and organizations.

Advocating "number-balancing" as the solution, Kanter predicted that as the numbers of women and other minorities increase significantly in an organization, these groups will become better integrated, impacting the workplace culture and sponsoring others with similar social characteristics for leadership positions. Lorber (1994) explains why she considers Kanter's position naive:

The belief that upward mobility and leadership positions would automatically follow if women increased their numbers in the workplace greatly underestimated the social processes that get some people onto the fast track and systematically derail others. These processes are used by those at the top to ensure that those coming up will be as similar as possible to themselves so that their values and ideas about how things should be done will be perpetuated. The markers of homogeneity are gender, race, religion, ethnicity, education and social background. The few heterogeneous "tokens" who make it past the gatekeepers first must prove their similarity to the elite in outlook and behavior. *The numbers at the bottom in any field have little relation to the numbers at the top, where power politics is played and social policies are shaped* (emphasis added) (Lorber, 1994, p. 194).

According to Zimmer (1988), while Kanter's focus on the numerical composition of an organization follows a strong theoretical tradition within sociology in general (e.g., Blau 1977; Simmel 1950) and within race relations in particular (e.g., Allport 1954), her analysis is contrary to much of the literature on minority relations which suggests that issues of power, privilege and prestige are considerably more important than numbers for understanding the relationship between dominant and subordinate groups (Zimmer, 1988). Other research suggests that as the proportion of minority members increase, the

work environment often becomes less hospitable, not more (Rosen, 1991; Epstein 1981; Reskin, 1991; Reskin & Roos, 1990; Yoder, 1991; Ely, 1994). Women and other minorities experienced greater performance pressures, increased isolation from informal social and professional networks, and the continuing effect of negative stereotypes.

Kanter predicted that as women increased their numbers, supportive alliances would develop. Women would form their own social and professional networks which would allow them to influence organizational norms. However, Ely's (1994) study of female professionals in large law firms suggests that the process of women's integration into the organization is more complex. Ely proposed that:

a scarcity of women in senior positions may signal to women that their gender is a liability, making it difficult for them to identify positively with senior women. Such problems would then interfere in the development of constructive developmental relationships that could help to elevate more women in the firm (Ely, 1994, p. 222).

Ely found that women who worked in male-dominated firms were less likely to identify with senior women as a source of support than women in sex-integrated firms. She suggests that while women in firms that have already remedied the problem form supportive alliances, the forming of such alliances cannot be seen as a means of integrating the workplace.

## GLASS CEILINGS

Though women have increased their presence in the upper echelons of organizations in recent years, the executive suite largely remains a white male bastion (U.S. Department of Labor, 1992). Women are said to hit a "glass ceiling." The U.S. Department of Labor defines the glass ceiling as "those artificial barriers based on

attitudinal or organizational bias that prevent qualified individuals from advancing upward in their organization into management level positions" (U.S. Department of Labor, 1990). In Lorber's words, "women have the motivation, ambition and capacity to hold positions of power and prestige, but invisible barriers keep them from reaching the top" (Lorber, 1994, p. 226).

Is there a glass ceiling in public accounting firms, or is the problem that sufficient numbers of women have not been in the pipeline long enough to reach the top? Hooks (1992) discusses the complexities of modeling pipeline theory in the public accounting work environment, noting the necessity for assumptions, the difficulty of obtaining data, and the inconsistency of partnership tracks. A simplified test of pipeline theory as an explanation for the scarcity of women in partnership positions in public accounting firms is possible. According to statistics collected from public accounting firms in a 1994 survey by the AICPA (AICPA, 1994b), women comprised 38% of public accounting new hires in 1981-1982. Assuming a partnership trajectory of 11 or 12 years, a similar percentage of women should have been elected to partnership positions in recent years. Yet, in the period 1991-1995, only 26% of partners admitted to all firms and 13% of partners admitted to the largest firms were female. While this calculation clearly has limitations, it suggests that pipeline theory alone is an inadequate explanation for women's lack of career advancement in accounting.

## TURNOVER

An alternative explanation for the scarcity of women in partnership positions is suggested by the higher turnover rate of female public accountants. While turnover of

professional staff has traditionally been an accepted part of the public accounting work environment (averaging 20% per year for the years 1994-1996 for the largest firms), a recent survey conducted by Hooks and Cheramy on behalf of the AICPA (AICPA, 1994a; Hooks & Cheramy, 1994) found that turnover rates were higher among female public accountants as compared to male public accountants at each of the three lower organizational levels in all public accounting firms for that period. The differences were most pronounced in the largest public accounting firms. In these firms, the disparity was greatest at the senior/ supervisor level where average annual turnover was 34% for males and 41% for females. Hooks and Cheramy suggest that the gradual increments of greater turnover among female middle managers leave fewer women available for promotion.

Managing partners of public accounting firms consider turnover the primary career issue for female professionals (AICPA, 1994a; Hooks & Cheramy, 1994). However, some partners profess to believe that such turnover is beyond their control because the decision to leave reflects a woman's personal choice regarding career and family tradeoff. In this way, they are absolved from further responsibility for female public accountants' career development. Views such as these have discriminatory consequences for women: some partners admitted that they might not invest as much in developing female employees' career potential because they subscribed to the notion that "after the baby, they're gone" (Hooks & Cheramy, 1994).

A 1992 survey of female public accountants by American Women's Society of Certified Public Accountants which examined women's job commitment suggests that

the view that turnover of female professionals is beyond the control of public accounting firm management is mistaken. The study found that the reasons cited by women for leaving public accounting most frequently were excessive overtime, inadequate training for future responsibilities, and better professional opportunities elsewhere. Three percent of the respondents listed children and 2 percent marriage as the reason for departure (Westcott & Seiler, 1986).

Surveys which have addressed the issue of female employee turnover specifically include a 1988 review by the AICPA Management of Accounting Practice committee (AICPA, 1988). The report suggests that one reason why women leave public accounting might be that, because of their role as primary caregiver of the family, including both children and the elderly, women find it more difficult than men to balance their personal and professional responsibilities.

A second survey undertaken the same year (Hooks & Cheramy, 1989), however, found that instead of making a choice between career and family, female public accountants were succumbing to:

the lure of industry and government, with more flexible work loads, equal or better compensation and benefits and comparable career opportunities,” work environments which are “particularly appealing to a woman looking to combine a career and family” (Hooks & Cheramy, 1989, p. 66).

A 1994 survey conducted by the same authors found that 89% of female practitioners returned to work after having a baby (Hooks & Cheramy, 1994). Similar results were reported for a 1993 survey by one Big Six firm: only 12% of women left the firm to be with their families (Gabriel, 1993). The three main reasons cited for women leaving

public accounting were (1) the traditional male-dominated public accounting work environment, (2) the perception that women were less valued employees and therefore, less likely to advance, and (3) conflicting personal and professional demands (Gabriel, 1993).

These studies suggest that the majority of women do not leave public accounting because of marriage or childbirth, but that the spectre of the traditional feminine stereotype lingers in these firms. This stereotype is reinforced because some women do leave public accounting firms because of family responsibilities. Those women that do leave, however, are not necessarily making a choice between career and family. These women, it would seem, are not making an ex ante choice to leave public accounting at the point of childbirth. Instead, the decision is seemingly made ex post facto when the demands of the family and the firm prove incompatible.

In recent years, work and family issues have become a heightened concern of accounting firms and the accounting profession as the workforce is increasingly composed of women and dual-career families. Reflecting the larger business environment, the profession is beginning to recognize that younger employees, regardless of gender, care more about balancing work and family than do older generations (Coolidge, 1994; Devine, 1993). Indeed, anecdotal evidence suggests that men, as well as women, leave public accounting for this reason (Devine, 1993; *Journal of Accountancy*, 1997).

All of this research suggests that the work environment of public accounting is not gender-neutral and that a subtle form of discrimination against women is part of the

structure of public accounting firms. This sentiment is echoed in a recent survey of female professionals employed by the largest accounting firms which found that changes in the practices and social composition of public accounting firms are perceived as necessary before significant numbers of women will advance to partnership levels (Maupin, 1993). Career development in general, and the turnover rates of female professionals in particular, are not problems beyond the control of public accounting firm management.

## GENDER INEQUALITY

In the most general terms, this work is a study of gender inequality. *Gender* is defined as a scheme for the categorization of individuals that uses biological differences as the basis for assigning social differences (Powell, 1993). Gender is used here not only as a system of categorization, but as an institution that “establishes patterns of expectations for individuals, orders the social process of everyday life, is built into the major social organizations of society, such as the economy, ideology, the family and politics, and is also an entity in and of itself” (Lorber, 1994, p. 1). *Gender inequality* is generally understood as the subordination of women as a group to men as a group.

A number of theoretical perspectives on gender relations in the workplace and on women's experience in male-dominated organizations and professions in particular have been suggested. This study recognizes that structural constraints experienced by women in such organizations and the effects of stereotypes as well as specific asymmetries in gender roles and responsibilities limit both organizational flexibility and individual achievement. Ciancanelli, Gallhofer, Humphrey and Kirkham (1990)

summarize the perspective that gender inequality is sustained by stereotypes, structural constraints and an underlying conservative ideology as follows:

The unequal treatment of women and their lack of advancement are viewed as an (often unintended) consequence or an inevitable residual of a variety of formal and informal organizational practices and processes which are bound by stereotyped views of women and the nature of work.... Women are seen to face a variety of organizational constraints and pressures in male-dominated professions through, *inter alia*, enduring "myths" about women's enduring attachment to the home, the influence and patronage of internal political systems, the maintenance of male oriented career patterns, and the fear of competition among dominant male membership. Both organizational structures and personal attitudes of employers, clients and colleagues are viewed as placing barriers in the way of female achievement. (Ciancanelli, Gallhofer, Humphrey & Kirkham, 1990, p. 111).

#### GENDER IN THE WORKPLACE

Occupational sex segregation, the "substantial differentiation by sex at the level of aggregated occupational categories" (Reskin & Roos, 1990) is one of the most enduring features of the United States labor market. Despite dramatic changes in labor force composition and industrial and economic structures, the extent to which men and women are segregated into different occupations changed little during the first seventy years of this century. Through 1970, approximately two-thirds of working women or working men would have had to change to an occupational category dominated by the other sex for the sexes to be equally represented in occupational categories. Only during the 1970s did the aggregate level of occupational sex segregation decline by a nontrivial amount (Reskin & Roos, 1990). The centrality of sex segregation in creating and maintaining gender inequality in the workplace is well-established (Reskin, 1991; Reskin & Roos, 1990). Occupational sex segregation does not result in separate but



equal jobs for men and women: women's jobs are generally lower in compensation, status and opportunities for advancement.

Reskin and Roos (1990) explain the phenomena by formulating a model of occupational composition that accounts for the unequal distribution of men and women across occupations and how occupations' sex composition change. According to the theory, occupational composition is the result of a dual-queuing process: *labor queues* order groups of workers in terms of their attractiveness to employers and *job queues* rank jobs in order of their attractiveness to workers. Labor queues become gender queues for a number of reasons including the sex typing of many jobs as “men's” or “women's” work, the belief that women's lower productivity or other factors will offset their lower pay, and anticipated male opposition. Some employers are not compelled to minimize wages and others willingly pay higher wages as the price for favoring men (Reskin & Roos, 1990).

During the 1970s and 1980s, women posted disproportionate gains in some traditionally male occupational categories including pharmacy, public relations and bank management:

In some occupations, job growth raised labor demand beyond the number of qualified men. In others, women constituted a greater share of the qualified labor pool because the supply of men had shrunk or the supply of women had grown as new opportunities had begun to beckon women. Job rankings shifted as occupations dropped in the job queue, reflecting their declining ability to attract or retain enough men; the ordering of labor queues was transformed as employers upgraded women or downgraded men for particular occupations (Reskin & Roos, 1990, p. 33).

Accounting was one occupation that opened its doors to women in the 1970s (Table 1.3). U.S. Bureau of the Census and Bureau of Labor Statistics data indicate that the level of sex segregation in the accounting occupation declined 13.5 percent to 38.1 percent in the decade 1970 to 1980, and another 11.5 percent to 49.6 percent in the period 1980 to 1988 (Reskin & Roos, 1990). Reskin and Roos' research identifies a number of factors that contributed to women's ascent. During the 1970s, 400,000 new jobs were created in the field of accounting. The dramatic growth of the service sector continued throughout the 1980s. The need for specialized skills in this highly technical profession outpaced the number of qualified male candidates for these jobs. As discrimination declined in the business departments of universities, women increased their participation in the labor force and anti-discrimination regulations and litigation raised the cost of giving men preference, the shape of the labor queue for accountants changed: employers were forced to reconsider their ordering of the sexes in the labor queue.

Women have comprised approximately 50 percent of accounting graduates in recent years and some observers estimate that the percentage will increase to nearly 60 percent by the year 2000 (Emerson, 1992), raising the possibility that the occupational process that often category may resegregate. Reskin and Roos (1990) theorize that women's entry into previously male-dominated occupations is not a stable outcome, but rather represents one phase in a ends in the re-establishment of a sex-segregated workplace. A feminizing occupation is one in which the representation of women is

Table 1.3. Sex segregation in the accounting occupation

	Change in percent female				
	1970	1980	1988	1970-1980	1980-1988
Percentage female	24.6	38.1	49.6	13.5	11.5

Source: Reskin and Roos (1990).

increasing. A resegregating occupation is one in which:

- (1) Women, initially an underrepresented minority, continue to gain in number until the occupation becomes significantly skewed in favor of women rather than men.
- (2) The economic standing of the occupation relative to the labor force declines (Wright & Jacobs, 1995).

Historically, resegregated occupations have included clerical workers, public school teachers, and bank tellers (Reskin & Roos, 1990). During the 1970s, occupational categories that shifted from predominantly male workforces to predominantly female workforces included insurance adjusters and examiners, real estate agents and brokers, and bill collectors. In each of these cases, however, opportunities for earnings, mobility and autonomy declined (Reskin & Roos, 1990).

A 1990 study of women's participation rates in the accountancy profession in the United Kingdom expresses concern that the profession may re-segregate in that country such that "what women gain in access they may lose in status, power, and remuneration" (Ciancanelli, Gallopher, Humphrey & Kirkham 1990, p.140).

## GENDER IN PUBLIC ACCOUNTING FIRMS

A limited number of empirical studies have investigated gender differences in the current public accounting work environment. Collins (1993) explores gender differences in the relationship between job-related stress and turnover. Maupin (1990) and Maupin and Lehman (1994) examine the extent to which both females and males must adapt to the masculine culture of public accounting firms. And, Reed and Kratchman (1990) studied the relationship between job satisfaction and the ways in which male and female public accountants' experiences differ as demands outside the firm increase.

While this literature is strongly grounded in historical and socio-historical perspectives (Tinker & Neimark, 1987; Crompton, 1987; Lehman, 1988; Lehman, 1992; Loft, 1992), it lacks a theoretical framework. Further, while this research makes a significant contribution to the study of gender and accounting, many facets of gender relations in the public accounting work environment remain uninvestigated.

This study responds to the call (Hooks, 1992) for more conceptual and comprehensive examinations of gendered experiences in the public accounting workplace. The Allen and Meyer (1990) multidimensional model of organizational commitment is adopted to provide a more systematic means of comparing the experiences of women and men in the public accounting workplace (see Figure 1). The model predicts that various organizational and extra-organizational factors influence the commitment of female and male accountants and that the individual's attitudes toward commitment have implications for employee turnover and intentions to

leave one's current job. As such, the model provides a potential framework for synthesizing the literature on gender differences in public accounting.

The model conceptualizes organizational commitment in terms of three attitudinal themes: affective attachment, perceived costs, and obligation. This study focuses on the ways in which these dimensions of organizational commitment differ between male and female public accountants as a means of exploring the disparity in turnover rates between these two groups. The study also examines the relationship between organizational commitment and various organizational and extra-organizational experiences identified in the literature as antecedents of organizational commitment. Differences between female and male experiences of the public accounting work environment suggest possibilities for changes in firms' policies and practices to minimize gender disparity.

## WHAT IS TO COME

This dissertation is divided into five chapters. The first chapter is intended to lay out the general domain of interest -- gender inequality in public accounting firms -- and the particular problems of interest: female professionals' lack of upward mobility and their higher rate of attrition. The relevance of the organizational commitment construct, in terms of the individual's affective, economic, and moral ties to the organization, is discussed. Chapter Two develops the elements of the model of organizational commitment. Both practical and philosophical reasons why the career advancement of female accountants is important are examined, and the relevant literature on women's participation in the paid labor force in general, and in accounting

in particular, is reviewed. The Allen and Meyer (1990) model of organizational commitment is proposed as a theoretical framework for synthesizing this literature and as guidance for a comprehensive examination of gendered experiences of the public accounting workplace. The research questions and hypotheses are presented at the conclusion of this discussion. Chapter Three describes the research design and methods. Rationales for choosing the largest public accounting firms, and the variables, measurement instruments and means for answering the research questions are described. Chapter Four documents the statistical findings from the study. The last chapter summarizes the findings and lays out the practical implications of the results of the study. Finally, a discussion of the theoretical contributions of this study and ideas for a future research agenda are presented.

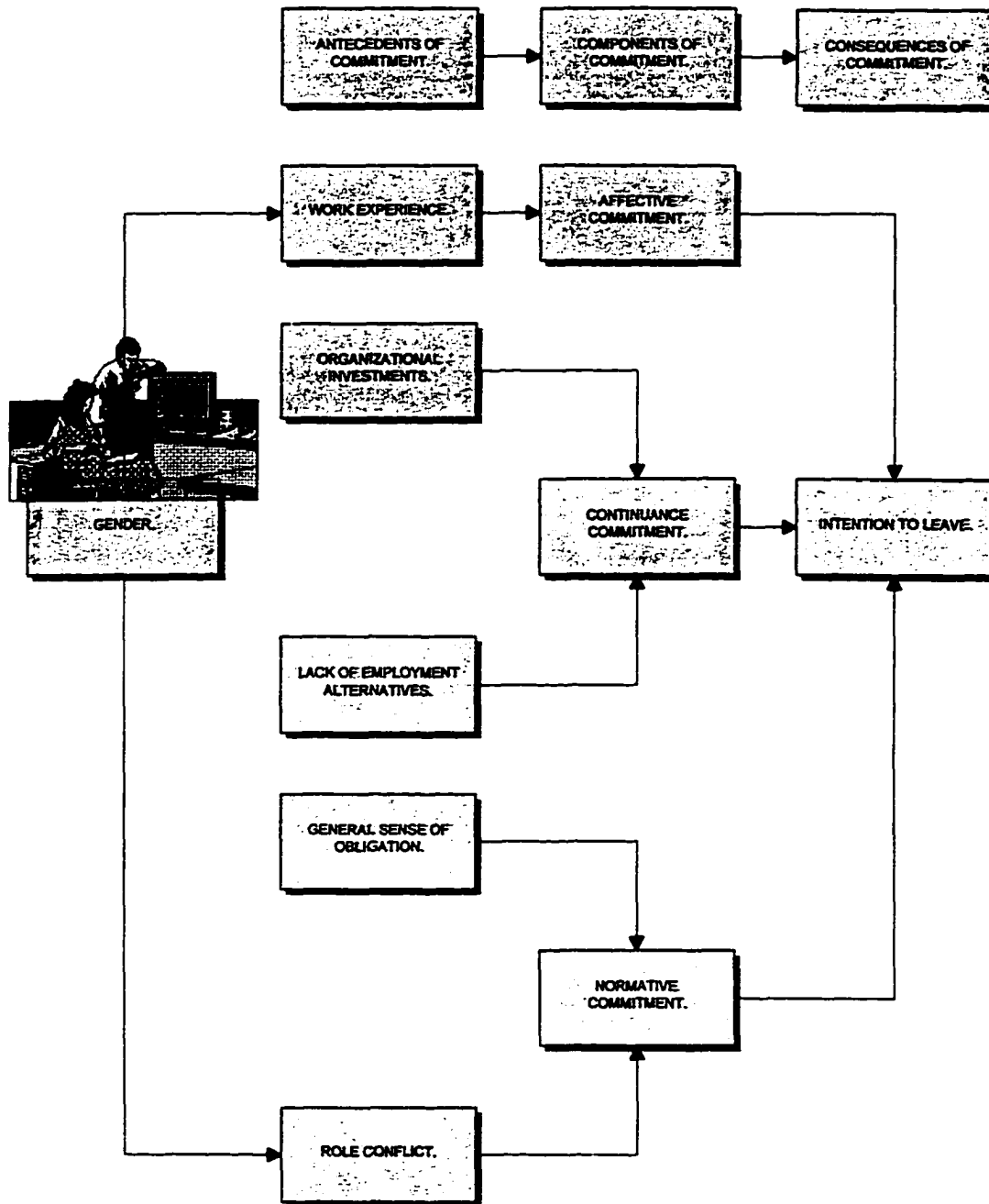


Figure 1.1 . Proposed model of relationships between gender and antecedents, components and consequences of commitment

## CHAPTER TWO: LITERATURE REVIEW

### GENDERED EXPERIENCES OF PUBLIC ACCOUNTING

Women's experience in accounting during the twentieth century has been chronicled by a number of researchers (Westcott & Seiler, 1986; Lehman, 1992; Loft, 1992; Ciancanelli, Gallhofer, Humphrey & Kirkham, 1990). In the early years of this century (1900-1920), the accounting profession erected a number of barriers that effectively prevented women from practicing as public accountants. Lehman (1992) suggests that the qualifying associations formed in Britain as well as in the United States were "as much about restricting entry and expansion in the profession as about raising standards" (Lehman, 1992, p. 226). Although women might receive the requisite formal education needed to be certified, they were prevented from fulfilling the experience requirement of many states that they apprentice in public accounting. By refusing to hire women, public accounting firms kept women out of the profession. Those women who wanted to work in the field found jobs as bookkeepers and corporate accountants (Westcott & Seiler, 1986; Lehman, 1992).

In the decades that followed (1920-1940), women made few inroads into public accounting. Public accounting firms and the profession argued that women were not suited to the work and that hiring them would be disastrous for all involved:

A staff member may be required to go from one end of the country to another, in company with groups of staff members, working at high pressure and under living conditions not suitable for what might be termed post-graduate co-education... there are many assignments to which staff members are sent, involving working all night long in places of difficulty and inconvenience...any attempt at



heterogeneous personnel would hamper progress and lead to infinite embarrassment (*Journal of Accountancy*, 1923, p.444, in Lehman, 1992).

The firms further argued that clients would not accept female auditors. As the decade of the 1940's closed, female CPAs were "one in a million" - of a population of 130,000,000 certified public accountants in the United States, 130 were women (Lehman, 1992).

As was the case with many occupations, women's participation in public accounting increased markedly during World War II, but these gains largely eroded in the years following the war (Westcott & Seiler, 1986). The profession continued to exclude women on the grounds that women were uncommitted to work and to the profession as a long-term career as they were destined to leave either at marriage or motherhood, that women were not suited to certain types of assignments such as inventory work and out-of-town travel, and that women accountants were unacceptable to both clients and colleagues.

Employment opportunities for women in accounting expanded following the passage of the Civil Rights Act of 1964, with Title VII as an amendment. Title VII prohibits employers from discriminating on the basis of race, color, sex or national origin in hiring, promotion, and termination decisions. Although the profession was slow to comply with the law, by 1980 between 35 and 50% of new hires in public accounting were women (Lehman, 1992). In recent years, discrimination at the entry level of public accounting firms has been eradicated (AICPA, 1994b; AICPA, 1995; AICPA, 1996). Still, promotions, training, responsibility, influence and compensation

are allocated disproportionately between women and men (AICPA, 1994b; AICPA, 1995; AICPA, 1996).

As noted in Chapter One, the accounting profession and public accounting firms have expressed concerns about female public accountants' under representation in the upper echelons of public accounting firms and their higher rates of attrition at each organizational level. Addressing these issues in a recent interview, James Schiro, Managing Partner of Price Waterhouse LLP stated that:

The public accounting work environment is a demanding one and we can't change that. But we can provide our people with more flexibility at various points during their careers to help balance parental and other personal demands. Traditionally, the up-or-out career track followed by most large professional service firms has been a serious barrier to achieving that level of flexibility. By removing the focus on tenure and emphasizing the development and achievement of skill sets, individuals can progress at their own pace. This change will not eliminate the demands and pressures of the profession, but will provide all of our people, including working mothers, more options without moving off track (Hooks, 1996, p. 28).

The managing partners of the six largest firms agree that women's upward mobility is a critical issue for their firms' competitiveness (AICPA, 1994). They agree that women face special challenges including work and family conflicts, interactions with male colleagues, and clients' attitudes toward women. Creating programs which help women overcome these obstacles is not just a woman's issue. According to James Schiro:

Changing demographics, the changing organizational structure of professional service firms and increasing specialization are all driving forces that contribute to the need to retain and

promote highly qualified women. These factors reinforce the fact that we are talking about business issues, not women's issues (Hooks, 1996, p. 28).

Indeed, the firms recognize that “while women may initiate much of the discussion about balancing work and family demands, men benefit just as much from the resulting programs and initiatives” (Schiro, in Hooks, 1996, p. 28).

The issue of turnover is also a serious concern for these managing partners.

While turnover is costly given the large investment made in the training and development of Big Six personnel, these firms have conventionally expected and accepted a high turnover rate. However, the changing nature of the practice in terms of increased competition, client demands, insurance and litigation costs as well as declining staff productivity caused primarily by higher training costs is forcing the firms to rethink the traditional model of firm staffing in general and reconsider the issue of turnover in particular (Mingle, 1994). Nicholas Moore, managing partner of Coopers & Lybrand LLP, explains the changing perspective:

Our profession has always had high turnover and we have lived with that. We simply hired a lot of talent at the entry level, let turnover take its toll and we still had more than enough talent to satisfy partner needs. As we move to a new staffing model, one in which we hire fewer people in accordance with reduced needs, we obviously need to do a much better job of hiring and retaining the best people. If we assume that turnover will always exist, then our challenge is to manage who stays and who leaves (Hooks, 1996, p. 29).

Female professionals' higher turnover rate is viewed as problematic in that not only do the firms lose valued employees, but client expectations regarding the makeup of professional service teams have changed. At one time, clients' refusal to accept female

public accountants was offered as a rationale for excluding women from the profession. In the current business environment, a heightened awareness of Equal Employment Opportunity regulations and goals and the benefits of workplace diversity have prompted clients to expect the personnel on professional service teams to reflect the demographics of their own workforces or their clientele (Hooks, 1996).

## THE CURRENT PUBLIC ACCOUNTING WORK ENVIRONMENT

Empirical studies of gender in the current public accounting work environment suggest that women experience public accounting organizations differently than men because of the practices and policies that comprise the organizational structure (Collins, 1993; Maupin, 1990; Maupin, 1993; Maupin & Lehman, 1994; Sheridan, 1992; Reed & Kratchman, 1990; Windsor 1996). Table 2.1 summarizes selected aspects of these investigations.

While each study addresses one or more factors influencing the career progression of female public accountants, the research is unsystematic in that not all organizational and extra-organizational variables posited as differentiating women's experience have been investigated. Only certain aspects of the work environment have been examined. Important factors, including the influences of patronage, role models, perceived organizational investments, and organizational loyalty, among others, have not yet been investigated. Furthermore, it is difficult to draw generalizable conclusions about this area of research as a whole because these studies lack a unified structure.

Another shortcoming of this literature is that, with the exception of Maupin and Lehman (1994), these studies of gendered aspects of the public accounting work

environment are not situated within a theoretical perspective for understanding gender relations in the workplace. Sheridan (1992) was not explicitly interested in gender differences and therefore made no attempt to ground the study in any of the relevant literature. Maupin (1990) explores the relationship between sex-role characteristics and job satisfaction, and finds that masculinity in female public accountants is positively correlated with job satisfaction. However, no discussion of the masculine structuring of the public accounting workplace is included. The consequence is that these studies are very limited in terms of the questions asked, the relationships examined, and the conclusions drawn. For example, Windsor (1996) examines the extent to which male and female public accountants prefer an organizational culture which values a people orientation as opposed to an achievement orientation, but does not explore what consequence this has for the individuals or the organization.

This study makes explicit its theoretical perspective, that is, that barriers to women's achievement in the workplace in general and, in public accounting firms in particular, exist as a consequence, however unintended, of formal and informal organizational practices which embrace stereotyped views of women and the organization of work. In the following discussion of the organizational constraints faced by female public accountants, an attempt is made to situate the study of gender and accounting within this theoretical perspective. The discussion of gender relations in the workplace also suggests additional aspects of the public accounting work environment for investigation. A three dimensional model of organizational commitment is then proposed as a theoretical framework for synthesizing the empirical

literature on gender and accounting. This literature is then discussed in the context of the framework.

## ORGANIZATIONAL CONSTRAINTS

Research suggests that organizations are deeply gendered (Kanter, 1977; Acker, 1990; Martin, 1991; Gherardi, 1995; Burris, 1996; Martin, 1996). In Acker's words, this means that "advantage and disadvantage, exploitation and control, action and emotion, meaning and identity, are patterned through and in terms of a distinction between male and female, feminine and masculine" (Acker, 1991, p.167). Martin (1996) adds that organizations are premised on a gendered substructure that situates women and men differently both inside and outside the organization. Thus, "many internal dynamics that frame and treat women and men 'the same' are actually male preferential because *they are premised on men's lives, men's bodies, men's time, men's expectations and men's ability to valorize work over home, family and personal life*" (Martin, 1996, p. 191).

Partners of the six largest accounting firms, collectively referred to as the "Big Six," admit that their organizational culture, specifically, a well-entrenched "male culture," is a barrier to women's advancement (Hooks, 1996). The Big Six firms were founded by males and traditionally employed and were managed exclusively by males. The culture can therefore be described as "androcentric." Burris (1996) suggests that masculine culture, characterized by inflexibility, efficiency, rationality and instrumentality, marginalizes women. Managers are expected to be unemotional, objective, impartial, efficient, and closely bound by the rules. Women are defined as

Table 2.1. Summary of empirical studies of gender in the current public accounting work environment

Study	Dependent variables	Independent variables	Significant association
Collins (1993)	turnover	stress*gender	positive
	stress	gender*work experiences: career concerns	none
		role conflict	positive
		job stress	none
Reed and Kratchman (1990)	job satisfaction	gender*role conflict	positive
Sheridan (1992)	turnover	organizational culture	positive
		performance	positive
		gender	positive
		marital status	none
		salary	none
		GPA	none
		location	none
Maupin (1990)	job satisfaction	labor market conditions	none
		sex role characteristics	positive
Maupin and Lehman (1994)	job satisfaction	sex role characteristics	positive
	turnover		positive
(table continued)			

(table continued)

Study	Dependent variables	Independent variables	Significant association
Maupin (1993)	absence of female partners	work environment role conflict	female respondents: positive
		personality	male respondents: positive
Windsor (1996)	organizational cultural values	gender	positive

antithetical to this culture: as emotional, irrational, particularistic, subjective, and focused on family instead of work (Burris, 1996, p. 66).

Alvesson and Due Billing (1992) draw an analogy between the masculine structuring of organizations and sports. They suggest that to view the problems experienced by female players as the result of foul play by male players and unfair judgements by referees, either due to incompetence or because of their bias toward male players, is too narrow. The real problem is that:

it is the male players that made the game, the rules and manufactured the arena, in accordance with their specialties, skills and interests. Instead of studying foul play, the effects of some players having a longer training and more helpful coaches, that referees un- or consciously are in favour of certain players, and so on, the interesting question is to look at the game itself, and whose interests and preoccupations it expresses and preserves. In addition to that, it is of interest to study if the game could look otherwise, and to investigate the pros and cons of other designs. One could also go further and question not only the structure and rules of the game, but also the very idea of a game



(instead of, for example, another form of social activity) and ask whether this is not biased in favour of male participants (Alvesson & Due Billing, 1992, p. 77).

Reflecting the larger business environment, the structure of work, the structure of opportunity, and the structure of power in Big Six public accounting firms were designed to suit a man free of domestic responsibilities. This problem is not unique to public accounting. Acker (1990) notes that responsible jobs are seemingly designed only for men. According to Acker, the idea of a job assumes a gender-based division of labor at home and a separation between employment and home life. A man whose life centers on his job and who has a wife at home to tend to his personal needs comes closest to matching an employer's notion of an ideal worker (Acker, 1990, p. 44).

#### STRUCTURE OF WORK

Various aspects of the structure of work in organizations have been criticized as impeding the progress of managerial women, including the lack of child care facilities and the requirement of relocating for many professional and managerial positions (Northcraft & Gutek, 1993). In the public accounting work environment, the male-oriented career path and the focus on maximizing chargeable hours place additional constraints on professional women.

Public accounting firms have traditionally been characterized by a strict hierarchy of positions and “the squeeze of competition in the up-or-out system” (Montagna, 1974, p. 44). Individuals are expected to move up the organizational hierarchy on a timely basis or are “weeded out.” This approach takes men as the norm

against which women are to be compared: the career pattern is normatively predicated on a male model of continuity and commitment (Spencer & Podmore, 1987). Women frequently have what is referred to by Walters (1987) in her study of British women's work as scientists in the National Health Service as "broken career patterns." Because women have traditionally shouldered a larger share of household and child care responsibilities, their careers are marked by breaks, late starts and periods of part-time working. Montagna notes that in public accounting, "the decade of decision" - the first ten years of a public accountant's career - is frequently the period when family concerns are most demanding.

Public accounting firms have recognized this lack of flexibility in recent years and have created some opportunities for individuals who desire flexible scheduling. Each of the Big Six firms reports offering some type of alternative work scheduling, although opportunities to take advantage of such options must generally be negotiated on a case-by-case basis (Hooks, 1996). Moreover, while at least one firm has granted partnership status to a part-time employee (Hooks, 1996), most who negotiate such arrangements are viewed as being on the "mommy track" as opposed to the partnership track (Schwartz, 1996; Hayes, 1996).

Women in the legal profession face similar problems with the same result: women are under represented in partnership positions of large law firms. A *Harvard Law Review* editorial (1996) suggests that women's disproportionate responsibilities for taking care of children lead women to either leave law firms in search of more family-friendly institutions or to "step off the partnership track and onto the mommy track."

The alternatives developed by law firms to accommodate women's caregiving responsibilities, including part-time positions and other flexible arrangements such as permanent associate and staff attorney, carry negative consequences for women's careers. Women who utilize the flexible work options are viewed as being less committed and report being given less interesting and lower status projects. Moreover, part-time work leads to a professional dead-end (*Harvard Law Review*, 1996). In response to these phenomena, legal researchers have called for a restructuring of workplace norms (*Harvard Law Review*, 1996; Harrington, 1995). They argue that the current norms are "predicated on a worker who is totally committed to the firm and who has no family or a family with a wife at home to care for it" (*Harvard Law Review*, 1996, p. 1377).

Flexible work arrangements in the current work environment fail because their utilization is gender specific. A restructured workplace would eliminate gender inequality by recognizing (without penalizing) caregiving responsibilities:

Paradoxically, the best strategy for integrating women into the partnership ranks of large law firms may not be gender specific. Women cannot reach true equality within firms as long as large numbers of women are considered atypical because they fail to conform to the male-based definition of an ideal worker. When an option is exercised almost exclusively by women and has rarely if ever been used by an attorney later elevated to partnership, it is not considered a true option for those who wish to climb a firm's ladder to success (*Harvard Law Review*, 1996, p.1377).

The gender-neutral workplace reforms proposed include alternative billing practices and viable part-time work.

## STRUCTURE OF OPPORTUNITY

Kanter defines opportunity as the expectations and future prospects of mobility and growth. Women and men who work in the same jobs in large organizations do *not* have equal opportunities to ascend the hierarchy (Kanter, 1977). Women's exclusion from informal organizational networks and the lack of patronage for female executives limits their access to organizational knowledge crucial to advancement. Moreover, both formal and informal evaluations of women often rely on negative stereotypes instead of 'objective' performance criteria.

Organization theory recognizes that parallel to the formal organization is an informal organization which is based on trust, loyalty, and reciprocal favors (Lorber, 1994). In Kanter's landmark study of women's experiences in one large corporation, she found that women's opportunities were limited by their exclusion from the informal organizational network. In Kanter's words, "they were not part of the buddy network that uncovered information quickly, and their managers were reluctant to criticize a woman out of uncertainty about how she would receive the information" (Kanter, 1977, p. 222).

Crompton (1987) discusses the consequences of exclusion from informal organizational networks for women in public accounting. According to Crompton, advancement in the organizational hierarchy of public accounting requires two types of professional knowledge: "classroom knowledge" and "organizational knowledge." The latter form of knowledge may include a range of possibilities -- a sensitivity to the unwritten traditions of the organization, the best strategy for dealing with an important

but difficult client, organizational shortcuts to produce a quick result, and so on (Crompton, 1987, p. 110). Montagna's (1974) study of certified public accountants identified a variety of unwritten rules concerning professional image, work situations, professional attitude, and client relations. In surveying Big Six accountants, Montagna found that what he considered the informal norms of the work environment were so entrenched and accepted that his subjects had difficulty identifying them as "unwritten rules." The systematic exclusion of women from the acquisition of much of this organizational knowledge is also well-entrenched:

Practices through which men exclude women are so deeply ingrained as to hardly give rise to comment, being regarded almost as "natural." They are institutionalized in the all-male Club, the single-sex prestige schools and University colleges, the old-boy network. They operate on the golf course, in the bar, and in the director's dining room where the only woman visible is usually the waitress (Crompton, 1987, p. 110).

While women have gained equal access to classroom accounting knowledge and have achieved parity in public accounting hiring practices, the rate at which women gain organizational knowledge and thus higher-level organizational positions are impeded by such barriers.

Mentoring and sponsorship are another means by which organizational knowledge is transmitted in large organizations and are crucial to advancement in such organizations. Through mentoring, an employee learns the informal norms of the workplace; through sponsorship, the employee's advancement is promoted by a senior colleague. According to Lorber, these seemingly benign informal practices put women and other minorities at a disadvantage:

All these processes of advancement depend on the support of colleagues and superiors, which means that in a workplace where men outnumber women and whites outnumber any other racial ethnic group, white women and women and men of disadvantaged racial ethnic groups have to be helped by white men if they are to be helped at all (Lorber, 1994, p. 222).

The lack of female mentors and the lack of mentors for females have been recognized as impediments to women's progress in business in general (Mainiero, 1993; Northcraft & Gutek, 1993 ) and in public accounting in particular (Hooks, 1992). According to Hooks, anecdotal evidence suggests that women partners often do not feel they have enough power to take the risk of accepting a woman as a protégé because the risk of possible failure is perceived to be too high. There are at present no empirical studies of patronage in public accounting firms.

Kanter (1977) found that executives decided to sponsor particular individuals because of identification with that person. As one subject put it, "he sees himself, a younger version, in that person... who can look at a woman and see themselves?" (Kanter, 1977, p. 118). Sponsorship is also motivated by what Kanter refers to as 'homosocial reproduction.' She theorizes that when managers are uncertain about the qualifications necessary to do a job, they prefer to promote people who have social characteristics similar to their own. Presumably they believe that similar people are likely to make the same decisions they would. Thus they seek to advance others who are of the same sex, race, social class, and religion as well as those who belong to the same clubs, attended the same college and who enjoy the same leisure activities.

Organizational opportunities for women are also limited by the extent to which evaluation processes are gendered. Assessments of others' potential, talents, skills and performance are routinely made in organizations and are ostensibly gender free. Foschi (1991) suggests, however, that evaluation of an act and evaluation of the person who did it are seldom independent:

attributes of the performer such as sex, ethnicity, social class, and record of prior performance tend to bias the evaluation of the outcome. If the performer is positively evaluated regarding one of these attributes, so too is the performance. The opposite holds true for the negatively evaluated performer (Foschi, 1991, p. 118).

Research focusing on how gender biases the evaluation of performances suggests that in typically masculine occupations the atypical gender is a negative marker (Greenhaus & Parasuraman, 1993; Anderson, Johnson & Reckers, 1994; Martin, 1996; Rosenthal, 1996; Woehr & Roch, 1996).

Although formal evaluation processes are an integral part of the structure of public accounting firms, no work has focused on the question of gender bias in this area. Anderson, Johnson, and Reckers (1994) examined the extent to which informal evaluation processes in the public accounting work environment are gendered. Those individuals described as female and married with children were generally perceived as being less likely to advance.

### STRUCTURE OF POWER

Research focusing on the characteristics which make leaders effective suggests that different styles of leadership involve tradeoffs such that no one style (for example, authoritarian, democratic, or laissez faire) is definitively more effective. According to

Kanter, what does make a difference is power (Kanter, 1977, p. 116). In Kanter's words, power is "the capacity for the person to act efficaciously within the constraints of the wider organizational system" (Kanter, 1977, p. 224). Kanter argues that what appear to be gender differences in leadership styles are in fact due to the relative powerlessness of women in leadership positions. Because women often have more limited access to resources and lesser status than men in comparable positions, they behave in ways that reflect this lack of power. She suggests that if male and female leaders were endowed with equal power, there would be no discernable differences in their behavior. In Kanter's view, as women's numerical presence in organizations increases, men's and women's leadership styles will converge. Men and women will have equal status and equal power in the workplace.

Although research into the topic has generated mixed results (Kanter, 1977; Adler & Izraeli, 1988; Powell, 1988; Lorber, 1994), men and women are generally stereotyped as having different leadership styles, of 'doing power' differently, based on the stereotypical feminine and masculine personality. Masculinity, the masculine personality, and masculine conceptions of leadership have generally been characterized as rational, analytical, achievement-oriented, problem solving, independent, self-reliant and resourceful. Reflecting an inherent dualism, femininity, the feminine personality, and feminine leadership styles have typically been characterized as receptive, nurturant, empathetic, intuitive, emotional, supportive, and submissive. Kanter describes the interaction between opportunity, power and masculine leadership styles as follows:



Organizations clearly reproduce themselves. People in power (who are mostly masculine men) mentor, encourage and advance people who are most like themselves. Not surprisingly then, the handful of women who actually do achieve senior rank in organizations usually resemble the men in power. They have had to identify with and emulate the masculine model in order to progress with the organization.... (T)here are apparently few, if any, personality or behavioral differences between male and female managers.... (A)s women move up the organizational hierarchy their identification with the masculine model of organizational success becomes so important that they end up rejecting even the few valued feminine managerial traits they may have earlier endorsed (Kanter, 1977, p. 77).

Maupin and Lehman (1994) also conclude that female public accountants must adopt stereotypically masculine behaviors as a condition of ascending the organizational hierarchy. Spencer and Podmore (1987) concur after examining a number of traditionally male-dominated professions which have become more sex-integrated in recent years. However, Spencer and Podmore note that professional women may be “damned if they do and damned if they don’t”:

Women working in male-dominated and male-oriented professions find themselves in a classic "double bind": if they conform to the dominant male norms of the profession, they will be regarded as "unnatural" women; while if they distance themselves from the professional norms, they will not be accepted by the men as competent professional colleagues. There is a basic incongruity between their identity as "feminine" and their membership of a profession which is strongly "masculine (Spencer & Podmore, 1987, p. 112).

In public accounting, this double bind is personified by Ann Hopkins. Despite having brought more money into her firm than any other candidate for promotion, Hopkins was denied promotion to partner. According to the Supreme Court which ruled in her

favor, Hopkins was evaluated on the basis of her personality and appearance instead of her accomplishments. Her male mentor had advised Hopkins that her chances of promotion would improve if she would "walk more femininely, talk more femininely, wear makeup, have (her) hair styled, and wear jewelry"(White, 1992, p. 119). Hopkins agrees that her work environment placed her in a double-bind:

Suppose that a woman's approach to a business problem is 'We're going to take that goddamn hill over there and if there are a few bodies along the way, tough!' -- which is one characteristic of the managerial norm -- that's the mindset you have to have to get the job done... But that approach is in conflict with this notion that you're supposed to 'behave like a woman,' which means that you're supposed to dress femininely, talk femininely and be soft, warm and loveable. So instead of being evaluated on the basis of results and on what you have accomplished, you're evaluated on a set of personality characteristics and whether or not they fit (White, 1992, p.193).

Reflecting the larger business environment, public accounting organizations are structured from a masculine perspective. Masculine characteristics are valued and rewarded in the workplace such that only men are seen as legitimate leaders. Beyond the obvious negative consequences for female professionals, Maupin and Lehman (1994) argue that there are negative consequences for the accounting organizations themselves "because the very characteristics that are undervalued, repressed, or considered unimportant in partnership positions today are the ones necessary to make accounting organizations more responsive to human needs; for a sense of connectedness, community, purpose, affiliation, and nurturance" (Maupin & Lehman, 1994, p. 443).

## ORGANIZATIONAL COMMITMENT

This study hypothesizes, based on the existing empirical studies, that differences in the way women and men experience the policies and practices of public accounting firms lead to differences in organizational commitment. Allen and Meyer (1990) identify three general themes in attitudinal conceptualizations of organizational commitment: affective attachment, perceived costs, and obligation. The three-dimensional construct is defined as follows:

The *affective* component of organizational commitment ... refers to the employee's emotional attachment to, identification with, and involvement in, the organization. The *continuance* component refers to commitment based on the costs that the employee associates with leaving the organization. Finally, the *normative* component refers to the employee's feelings of obligation to remain with the organization (Allen & Meyer, 1990, p. 1).

The three components of commitment are considered to be psychological states which employees experience to differing degrees. Each individual is assumed to experience the components of commitment in varying strengths.

Allen and Meyer (1990) suggest that the three components develop somewhat independently as a function of different experiences, or *antecedents* of commitment. In general, antecedents of affective commitment are those work experiences "that satisfy employees' needs to feel comfortable in their relationship with the organization and to feel competent in the work-role" (Allen & Meyer, 1990, p. 4). Antecedents of continuance commitment concern recognition by the employee of organization-relevant investments and perceived employment alternatives. Antecedents of normative

commitment are phrased in terms of an individual's general sense of obligation: those individuals who value loyalty in general tend to exhibit greater loyalty to the work organization.

O'Reilly and Chatman (1986) demonstrate that the consequences of commitment vary according to the individual's basis of attachment. Allen and Meyer (1990) suggest that each of the approaches to commitment has implications for turnover:

Employees with strong affective attachment remain because they *want* to, those with strong continuance commitment because they *need* to, and those with strong normative commitment because they feel they *ought* to do so (Allen & Meyer, 1990, p. 3).

The use of a model of organizational commitment to explore questions of employee turnover and intentions to leave is predicated on the consistent relationship identified in previous research between commitment and turnover (Allen, 1996; Tett & Meyer, 1993; Angle & Perry, 1981; Porter, Steers, Mowday & Boulian, 1974). Matheiu and Zajac (1990) review the relationship between measures of intention to leave and turnover and different conceptualizations of commitment in a meta-analysis of 14 studies of organizational commitment. Their results suggest that these outcomes (intention to leave and turnover) are most strongly associated with measures of affective commitment. Recent studies employing Allen and Meyer's (1990) measure of commitment provide additional support for these findings (Allen & Meyer, 1990; Meyer, Allen & Smith, 1993; Hackett, Bycio & Hausdorf, 1994). These studies suggest that while intention to leave the organization is negatively associated with all three

components of commitment, this outcome is most strongly related to affective commitment.

Meyer and Allen (1991) suggest that the three components of commitment have different consequences for other work-related behaviors such as attendance, performance of required duties and organizational citizenship. Studies confirm that attendance is positively related to affective commitment (Mathieu & Zajac, 1990; Hackett, Bycio & Hausdorf, 1994; Gellatly, 1995; Allen & Meyer, 1993). However, attendance does not appear to be significantly related to continuance commitment (Hackett, Bycio & Hausdorf, 1994; Gellatly, 1995; Meyer, Allen & Smith, 1993; Somers, 1993). The relationship between attendance and normative commitment has received limited attention. A significant relationship between normative commitment and attendance was found in one study (Meyer, Allen & Smith, 1993 ), but not in others (Hackett, Bycio & Hausdorf, 1994; Somers, 1995).

Recent studies suggest that, overall, employees with strong affective commitment, and to a more limited extent, normative commitment, work harder at their jobs and perform at a higher level (Bycio, Hackett & Allen, 1995; Randall, Fedor & Longnecker, 1990). Studies by Meyer, Paunonen, Gellatly, Goffin and Jackson (1989) and Meyer, Allen and Smith (1993) found that affective commitment correlated positively and continuance commitment correlated negatively with performance. However, Angle and Law (1994) and Hackett, Bycio and Hausdorf (1994) found no significant relationships among the three components of commitment and a set of measures of job performance. The lack of consensus regarding these relationships is

probably due to the difficulty of operationalizing measures of performance. Meyer and Allen (1997) suggest that the relationship between employee commitment and ratings of employee performance are moderated by the seriousness with which the raters take the evaluation process. It should also be noted that many of these findings are based on employee reports of their own behavior.

Meyer and Allen (1997) define organizational citizenship as work related behavior that “goes above and beyond” that required by organizational policy and one’s job description (Meyer & Allen, 1997, p.34). Significant relationships between affective commitment and organizational citizenship have been reported in studies utilizing both self-reports of behavior (Meyer & Allen, 1986; Meyer, Allen & Smith, 1993) and independent assessments of behavior (Gregersen, 1993; Shore & Wayne, 1993). Recent meta-analysis also indicates that the relationship between affective commitment and various measures of organizational citizenship is significant (Organ & Ryan, 1995). Limited research suggests a significant relationship also exists between normative commitment and organizational citizenship (Meyer, Allen & Smith, 1993; Meyer & Allen, 1991), but not continuance commitment and organizational citizenship (Organ & Ryan, 1995).

#### AFFECTIVE COMMITMENT

The dominant approach in studies of organizational commitment in accounting research has been the study of attitudinal or affective commitment. Individuals who are affectively committed to an organization are emotionally attached to and identify with

that organization. This approach has typically been operationalized using a scale developed by Porter, Steers, Mowday and Boulian (1974).

Previous research on antecedents of affective commitment suggests that the experiences of the employee in the work environment, and to some extent, organizational and personal characteristics, are associated with affective commitment (Allen & Meyer, 1990; Meyer, Bobocel & Allen, 1991; Mathieu & Zajac, 1990). In general, research focusing on employee work experiences suggests that employees whose experiences within the organization are consistent with their expectations and satisfy their basic needs tend to develop stronger affective attachment to the organization (Meyer, Allen & Smith, 1993; Dunham, Grube & Castaneda, 1994; Hackett, Bycio & Hausdorf, 1994). Specific aspects of the work environment that have been examined include job scope, characteristics of the employee's role in the organization, and the relationship between the employee and supervisor. Results suggest that affective commitment is positively correlated with job challenge, degree of autonomy, and the variety of skills utilized by the employee (Dunham, Grube, & Castaneda, 1994; Steers, 1977). Affective commitment is inversely related to role conflict and role ambiguity (Mathieu & Zajac, 1990). Research also suggests that the quality of the relationship between employee and supervisor influences the employee's organizational commitment: affective commitment is stronger among employees who are allowed to participate in organizational decision-making (Rhodes & Steers, 1981) and who feel that they are treated fairly by their superiors (Allen & Meyer, 1990).

The Allen and Meyer (1990) instrument for measuring variables which proxy for antecedents of affective commitment includes two-item measures assessing employees' perceptions of various work experiences. These measures are included in Appendix II. The specific organizational conditions examined by Allen, Meyer, and their colleagues include job challenge, role clarity, goal clarity, goal difficulty, management's receptiveness to employee suggestions, peer cohesion, organization dependability, equity, personal importance, feedback concerning work performance, and job satisfaction.

Many of the studies of gender in the current public accounting work environment have focused on similar work experiences. Maupin (1990) and Maupin and Lehman (1994) investigate the extent to which both female and male accountants must adapt to the masculine culture of public accounting firms. Maupin and Lehman found that both male and female employees inevitably reject "feminine" stereotypes and adopt "masculine" stereotypes as a medium for advancing through the corporate hierarchy. Both studies indicate that those employees who adopt stereotypical male orientations experience greater job satisfaction and are less likely to leave the organization (Maupin, 1990; Maupin & Lehman, 1994).

Windsor (1996) also focused on the traditionally masculine organizational cultural values of public accounting firms. Windsor's results suggest that female and male auditors consider different organizational cultural values important: females value respect for people and a team orientation more than male accountants. Males value aggression, action, and an outcome-as-achievement orientation more highly than



females. The male oriented organizational culture of Big Six accounting firms was seen as a barrier to career progression not only for women but for men with feminine values as well.

Sheridan's (1992) study of public accounting firms' organizational cultures posits that organizational cultural values are more strongly associated with turnover than are labor market factors or gender. The results indicate that there are significant differences between the cultural values of the six largest public accounting firms and that cultural variation has a significant impact on the rates at which employees terminate employment. Sheridan also found a significant positive relationship between gender and employee turnover.

Collins (1993) examines sources of job-related tension and the relationship between these pressures and turnover. Sources of organizational stress included finding one's job unrewarding or lacking in career opportunities. These stressors were found to be significantly related to departures from the profession for both male and female public accountants.

Maupin (1993) examines the beliefs cited by male and female accountants about the reasons why few female professionals reach the partnership level. Noting the prevalence of "person-centered" explanations which focus on the feminine personality, Maupin suggests that an alternative explanation might emphasize the work environment faced by female public accountants. Person-centered explanations for the absence of women in partnership positions suggest that female socialization encourages the development of personality traits and behavior patterns that are contrary to the demands

of the managerial role. The alternative perspective suggests that characteristics of the organizational situation, such as the distribution of opportunity, influence female public accountants' behavior on the job. In response to Maupin's survey, the majority of male accountants stressed person-centered explanations for the scarcity of women partners, while a majority of the female accountants put more emphasis on the situation faced by women in the public accounting workplace.

### CONTINUANCE COMMITMENT

A second approach to commitment evolved from the work of Becker (1960). Continuance commitment is conceptualized as the recognition of accumulated interests that bind an employee to the organization. According to Becker's 'side-bet theory', an individual is bound to the organization by interests such as pensions and seniority rather than by affective attachment. Side-bet theory suggests that individuals make 'side-bets' when they take an action that increases the costs associated with discontinuing another related action (i.e., learning a job skill that is not easily transferred to another organization). The likelihood that an employee will stay with an organization is positively related to the magnitude and number of side-bets recognized.

Continuance commitment reflects economic ties to the organization in that it is based on the costs associated with leaving the organization. Research into continuance commitment suggests that this component of commitment consists of two related subdimensions: personal sacrifice and perceived lack of alternatives (McGee & Ford, 1987; Meyer, Paunonen, Gellatly, Goffin & Jackson, 1989; Meyer, Allen & Gellatly, 1990; Dunham, Grube & Castaneda, 1994). Personal sacrifice is a function of the

degree to which accumulated side-bets are recognized by the employee. Both personal sacrifice and the perceived lack of employment alternatives increase the costs associated with leaving the organization.

Antecedents of continuance commitment include recognition by the employee of organization-relevant investments and perceptions of the labor market (Allen & Meyer, 1990; Meyer & Allen, 1984; Meyer & Allen, 1997). Measures of these variables are included in Appendix II. Organization-based skills, education and pensions as well as perceptions of self-investment, or the extent to which the employee felt that they had invested 'themselves' in the organization (i.e., time and energy spent 'learning the ropes') are considered organization-relevant investments.

Research suggests that continuance commitment is inversely related to employees' perceptions about the transferability of their skills (Allen & Meyer, 1990) and their education (Lee, Ashford, Walsh & Mowday, 1992) as well as employee perceptions of other investments such as pension funds, status and job security, that employees might forfeit by leaving the organization (Whitener, 1993). Other antecedents of continuance commitment concern investments in the community and the likelihood that the employee would have to move to another geographical area if they were to leave the organization (Allen & Meyer, 1990).

A second facet of continuance commitment is the perceived availability of employment alternatives. Antecedents for this subdimension are assessed by asking employees how easily they think they could obtain comparable or better employment in another organization. Several studies have found a negative correlation between

continuance commitment and employee's perceptions of alternative employment opportunities (Allen & Meyer, 1990; Lee, Ashford, Walsh & Mowday, 1992; Meyer, Bobocel & Allen, 1991).

Research into the antecedents of continuance commitment is limited in that the costs associated with leaving an organization may be quite specific to an individual and not easily translatable into general categories (Allen & Meyer, 1990). Age and tenure have been shown to be acceptable proxies for both organizational investments and perceived lessening of job alternatives (Meyer & Allen, 1984; Hackett, Bycio & Hausdorf, 1994).

The effects of these influences on public accountants' workplace experience are largely unaddressed in the literature on gender and accounting. The exception is Sheridan (1992) which examines the effect of labor market conditions on employee turnover. Sheridan did not find a significant relationship between the turnover rates of public accountants and labor market factors (Sheridan, 1992).

#### NORMATIVE COMMITMENT

The normative component of commitment concerns the employee's belief about one's responsibility to the organization. Normative commitment has been conceptualized in previous research as the "totality of internalized normative pressures to act in a way which meets organizational goals and interests" (Weiner, 1982, p. 429). Employees remain with the organization because "they believe it is the right and moral thing to do" (Weiner, 1982, p. 429). Normative commitment is influenced by the individual's experiences prior to and following entry into the organization. The receipt

of benefits such as tuition and training also may create within the employee a sense of obligation.

Feelings of obligation are the results of familial, cultural, and organizational socialization. Allen and Meyer suggest that “those employees who have been led to believe -- via various organizational practices -- that the organization *expects* their loyalty would be most likely to have strong normative commitment to it” (Allen & Meyer, 1990, p. 4). Thus, while an employee's general sense of morality and loyalty develops prior to organizational entry, organizations may foster feelings of obligation through management of the work environment. Recent research provides some support for the predicted relationship between socialization experiences and normative commitment. Arguing that co-workers send each other signals about what is appropriate, Dunham, Grube and Castaneda (1994) found significant correlations between employees' normative commitment and that of their co-workers. Ashford and Saks (1996) found evidence of a relationship between normative commitment and organizational socialization tactics which focused on providing new employees with institutionalized, rather than individualized, early work experiences.

As past research suggests that normative and affective commitment are positively correlated (Allen & Meyer, 1990; Hackett, Bycio & Hausdorf, 1992; Meyer, Allen & Smith, 1993), it is not surprising that these two components of commitment have common antecedents. Measures of the quality of work experiences, including job satisfaction, are associated with both affective and, to a more limited extent, normative commitment. Meyer, Allen and Smith explain this relationship as follows: “it appears

that having such experiences can lead one to develop an affective attachment, a sense of obligation, or both, to the entity associated with those experiences” (Meyer, Allen & Smith, 1993, p. 346).

In addition to work experiences, previous research has focused on the extent to which an employee believes that the organization expects loyalty (Meyer, Allen & Gellatly, 1990) and the employee's general sense of obligation to others (Meyer, Allen & Smith, 1993) as antecedents of normative commitment. Significant results were found for the latter. General sense of obligation was measured using a five-item scale which is included in Appendix II. In general, research into organizational experiences posited to foster only normative commitment has generated fewer significant findings.

While previous research has conceptualized normative commitment in terms of an employee's sense of obligation to the organization, this study proposes that an employee's normative commitment to the organization may be affected by the extent to which the employee has overriding or conflicting feelings of obligation to other aspects of his or her life, namely, responsibility for home and family. These competing obligations can be conceptualized as role conflict. The studies of role conflict experienced by female and male public accountants can be considered aspects of normative commitment. Maupin's (1993) survey of the perceptions of female and male accountants on the career progression of female professionals in public accounting indicates that both women and men believe that conflicts between work and family roles are a major reason for the scarcity of women partners.

Reed and Kratchman (1990) review the validity of several arguments which posit that women's choices are responsible for the current disparate achievement of male and female public accountants. Reed and Kratchman's results cast doubt on these arguments which draw on a traditionally gendered division of labor which assigns primary responsibility for the family to women and work to men. They find that gender-based roles for men and women outside the workplace extend into the accounting workplace and result in lower levels of job satisfaction for women, but not men. For example, the birth of the first child is associated with greater role stress for working mothers, but not fathers. Nonetheless, female accountants convey no less commitment to their careers than do males.

Collins (1993) examined the relationship between job-related tension and turnover. This study suggests that extra-organizational stressors such as time demands and role conflict contribute significantly to job-related tension. In particular, female accountants experienced high levels of stress due to heavy time demands: pressures from the work and home environments combine so that female accountants experience higher levels of job-related tension than do their male counterparts. Furthermore, the accumulated effects of stress from both inside and outside the firm encourage more women than men to leave the profession.

This research suggests that female public accountants experience greater role conflict as a consequence of competing obligations to home and work. Further, the results indicate that the greater role conflict experienced by female accountants leads to higher levels of stress and turnover (Collins, 1993) and lower levels of job satisfaction

(Reed & Kratchman, 1990). Reflecting a traditionally gendered division of labor, these studies suggest that women feel a stronger normative commitment to the home than do men. This commitment competes with their sense of obligation to the organization. Thus, factors such as role conflict, marital status, and family unit structure may have an effect on female accountants' normative commitment.

## RESEARCH QUESTIONS AND HYPOTHESES

The purpose of this study is to provide some insight into the extent to which experience of the public accounting work environment is gendered. Accordingly, three general research issues are addressed:

Research question one:

Whether, and specifically, how, do males' and females' experiences of the public accounting workplace differ?

Research question two:

Do differences in these experiences lead to differences in organizational commitment for female and male accountants?

Research question three:

Are differences in organizational commitment associated with differential intentions to leave the public accounting organization?

To answer these questions, the Allen and Meyer (1990) instrument was used to assess organizational commitment, antecedents of commitment, and intention to leave. In addition to antecedent variables included in prior studies using the Allen and Meyer instrument (see the three dimensions of commitment discussed above), additional



antecedent variables were developed based on studies of gender in the accounting workplace. Survey questions for all variables are included in Appendices I through III. No specific predictions were made with regard to how the antecedents, the components of organizational commitment and intentions to leave will differ between female and male accountants. The following five research hypotheses are tested:

- H<sub>0</sub><sup>1</sup>: Male and female public accountants have similar experiences of the public accounting work environment.
- H<sub>0</sub><sup>2</sup>: Male and female public accountants are equally committed to public accounting organizations.
- H<sub>0</sub><sup>3</sup>: Experiences of the public accounting work environment are not associated with organizational commitment.
- H<sub>0</sub><sup>4</sup>: Male and female public accountants are equally likely to leave public accounting organizations.
- H<sub>0</sub><sup>5</sup>: Organizational commitment is not associated with intentions to leave.

The first hypothesis is tested by examining gender differences in the antecedent of commitment variables which measure an individual's experience of the public accounting work environment. The second and third hypotheses are tested by examining the relationship between the antecedents of commitment and the organizational commitment variables and the extent to which these measures vary between the female and male accountants. The fourth and fifth hypotheses are tested by examining the relationship between measures of organizational commitment and intentions to leave and the extent to which these measures vary between female and male accountants.

## CHAPTER THREE: RESEARCH DESIGN AND METHODS

### SAMPLE

The purpose of this study is to provide some insight into the extent to which experience of the public accounting work environment is gendered. The study focuses on the six largest U.S. public accounting firms currently referred to as the “Big Six.” This choice was driven by findings from prior studies which suggest that gender disparity is greatest in the largest public accounting organizations (AICPA, 1994) and that female public accountants in this environment encounter the greatest obstacles to their success (Hooks & Cheramy, 1994). Further, while substantial “image” or “personality” differences exist among the Big Six (Stevens, 1981), these firms share certain structural characteristics which make them attractive for this study. These include a standardized career path for all professional employees. Traditionally, most professional employees enter at the “junior” level. After two to three years, and, generally, the successful completion of the CPA exam, an accountant may be promoted to the “senior” level. When an accountant has been with a firm for between five and seven years, he or she may be promoted to the manager level, and at ten to fourteen years, the individual is eligible to become a partner. The career path in these firms has traditionally been characterized by an “up or out” policy, whereby a person is either promoted to the next level or terminated from the firm. However, all of the firms now offer different, more flexible career paths, albeit on a case-by-case basis (Hooks, 1996). This homogeneity, not only in terms of organizational structure and work environment,

but also in terms of the concern expressed by these firms' management for the issues addressed by this study, make the Big Six firms a logical choice for study.

The target population encompassed professional employees of these firms at all organizational levels who are members of the AICPA. The target population included both female and male employees for purposes of comparison<sup>1</sup>.

A list of AICPA members employed by Big Six accounting firms was obtained from a commercial mailing list enterprise. From this list, approximately 1,000 respondents were randomly selected for the sample (approximately 10 to 12% of the total population). In order to make the sample representative of the target population, the sampling frame was stratified on the basis of firm and gender. A stratified random sample is a random sample obtained by separating the population elements into non-overlapping groups, called strata, and then selecting a simple random sample within each stratum. One advantage of stratification is that it often reduces the variance of the estimate of the population mean because the variation within a stratum is usually

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<sup>1</sup>  
Homans (1987) notes that:

Feminist researchers have drawn attention to the relevance of looking at both men and women at work. They argue that studies which focus solely on women's experience - whilst illuminating in their own right and providing a redress of the balance away from previous work in which women were invisible - do not go far enough in exploring the complex social interaction between men and women at work (Homans, 1987, p. 88).

Thus, studying both men and women's perceptions provides a more thorough understanding of the public accounting work environment.

smaller than the overall population variance. Details of the sample stratification are included in Table 3.1.

Table 3.1. Stratification of sample by firm and gender

Firm	Female	Percent	Male	Percent	Total	Percent
Arthur Andersen - listings	223		747		970	
sample	33	23%	112	77%	145	14.5%
Ernst & Young - listings	306		1167		1473	
sample	46	21%	174	79%	220	22%
Deloitte & Touche - listings	323		944		1267	
sample	48	25%	142	75%	190	19%
KPMG Peat Marwick - listings	270		997		1267	
sample	40	21%	150	79%	190	19%
Coopers & Lybrand - listings	240		716		956	
sample	35	25%	105	75%	140	14%
Price Waterhouse - listings	175		588		763	
sample	26	23%	89	77%	115	11.5%
Total - listings	1537		5160		6696	
sample	228	23%	772	77%	1000	100%

## RESEARCH DESIGN

The following sections of this chapter describe the general research design and the measurement instruments used to operationalize the proposed model. Both quantitative and qualitative data were collected. The quantitative data consist of

responses to a survey. This data is supplemented by qualitative data consisting of interviews with a sub-sample of the survey respondents.

The quantitative data were collected via mail-out surveys. The survey questionnaire included responses to the Allen and Meyer (1990) three-dimensional measure of organizational commitment, measures of various antecedents and outcomes of commitment, as well as demographic information. A copy of the questionnaire is included in Appendix IV. Respondents were also given the opportunity to provide any additional information they deemed relevant. The questionnaires were coded to allow corroboration with interview data. Coding also enabled the identification of non-respondents for follow-up contact. The questionnaires were accompanied by a cover letter the objectives of which were to (1) identify the researcher and her credentials, (2) communicate the general purpose and importance of the study, (3) suggest how the findings may benefit the individual, (4) explain how the sample was drawn and the importance of each respondent's cooperation, (5) assure individuals' anonymity, (6) note that the questionnaires were coded and the reason for doing so, and (7) promise to send respondents a summary of the study's findings upon request. A draft of the letter is included in Appendix V. The mailing also included a request for an optional telephone interview.

Obtaining reasonable response rates is of critical importance using mail surveys. Response rates from studies of public accountants have generally been considered adequate. Maupin (1990), Maupin (1993), and Maupin and Lehman (1994) had response rates of 72%, 53% and 66%, respectively. According to Heberlein and

Baumgartner (1978), among the most important factors in generating high return rates is the containment of costs to respondents. Therefore, postpaid return envelopes were included and the survey was designed to be easy to complete with brief instructions and short questions. In addition, a special appeal about the study's importance was included in the cover letter. Finally, for respondents who did not respond within three weeks, an initial set of postcard reminders was sent followed by a second set five weeks after the initial mailing.

Overall the response rate was approximately 11%. Low response rates prompt concerns over non-response bias. This bias arises when respondents and nonrespondents represent different cross sections of the population. Nonrespondents are frequently the very contented members of the sample who prefer things as they are (Carmines & Zeller, 1979). Therefore, the persons who responded to the survey might have been the employees who felt very strongly, one way or the other, about the issues. To test for nonresponse bias, a sample of 15 nonrespondents was chosen (approximately 1.5-2% of the total population of nonrespondents). The sample was stratified on the basis of firm and gender and chosen at random. Responses were received from 11 of the former nonrespondents. Nonresponse bias is detected by conducting t-tests for the differences between the means of the two groups.<sup>2</sup>

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<sup>2</sup> The validity of the t-test relies on the central limit theorem. According to the central limit theorem, the sample mean of a randomly drawn sample is approximately normal for sufficiently large sample sizes ( $n > 30$ ) regardless of the shape of the population distribution. Therefore, the small sample ( $n = 11$ ) used limits the usefulness of these results.

Demographic characteristics of the samples of female and male subjects were compiled. The average age of female respondents was 37 years old; male respondents average age was 42 years old. The female respondents had worked for their current organization for an average of 7 years. Of the female respondents, approximately 35% were staff, 46% were managers, 11% were partners and 6% were administrators (the remaining 2% did not report their organizational level). The male respondents had worked for their current organization for an average of 12 years. Of the male respondents, approximately 17% were staff, 47% were managers, 27% were partners and 3% were administrators (the remaining 6% did not report their organizational level). The female respondents reported supervising an average of 7 employees while the male respondents reported supervising an average of ten employees. Thirty percent of the women and 37% of the men had masters degrees; the remaining respondents had bachelor degrees. One hundred percent of the men and 92% of the women were full-time employees. The male respondents reported working an average of 52 hours per week compared to the female respondent's 48 hours per week.

In terms of personal characteristics, 97% of the female respondents and 96% of the male respondents were white. Sixty-eight percent of the women and 86% of the men were married. Thirty percent of the women and 45 percent of the men had children. Ninety-five percent of the women had spouses who were employed full-time outside the home. Fifty-seven percent of the men had spouses who were employed full-time outside the home. Female respondents contributed 70% of household income compared

to male respondents 81%. These and other demographic characteristics are summarized in Tables 3.2 (a - d).

Table 3.2(a). Demographic characteristics of respondents: general

Characteristic	Female respondents	Male respondents
Average age	37 years	42 years
Race: % white	97%	96%
Marital status: % married	68%	86%
Household size: % with children	30%	45%
Household income: % contributed	70%	81%
Employment status of spouse: % employed full-time	95%	57%
Average length of time with firm	7 years	12 years
Average number of employees supervised	7 employees	10 employees
Average number of hours worked weekly	48 hours	52 hours

Table 3.2(b). Demographic characteristics of respondents: organizational level

Organizational level	Female respondents	Male respondents
Staff	35%	17%
Manager	46%	47%
Partner	11%	27%
Administration	6%	3%



Table 3.2(c). Demographic characteristics of respondents: firm affiliation

Firm	Female respondents	Male respondents
Arthur Andersen	19%	26%
Coopers & Lybrand	5%	20%
Deloitte & Touche	19%	9%
Ernst & Young	11%	21%
KPMG Peat Marwick	19%	17%
Price Waterhouse	27%	7%

Table 3.2(d). Demographic characteristics of respondents: division

Division	Female respondents	Male respondents
Audit	46%	60%
Consulting	8%	9%
Tax	43%	31%
Other/ administration	3%	---

The quantitative data collected in the mail-out survey emphasize the collective and institutional aspects of organizations and their impact on the lives of individuals. However, some structural features of organizations are difficult to measure quantitatively. For instance, some kinds of power relations cannot be reduced to these terms (Layder, 1993). Therefore, semi-structured telephone interviews were conducted to collect data which emphasized the processes of interaction and the ways individuals play a part in constructing their social environment. These qualitative data underscore

the importance of meaning in people's lives and thus concentrate attention on the 'subjective' aspects of organizational life.

The qualitative data were collected via telephone interviews with approximately 20 public accountants drawn from the 27 respondents who note their willingness to be interviewed on the survey. The interviewees were chosen to represent categories of interest (i.e., single male, married male with children and stay-at-home wife, married man with children and working wife, etc.). These interviews were semi-structured around issues concerning the public accounting work environment in general and relating to the career progression of female professionals in particular. A sample interview schedule is included in Appendix VI. All questions were asked of each subject, although the order in which they were asked varied depending on the context of the interaction in the interview, allowing a person's own interpretations and meanings were allowed to surface in the interview. The interviews allowed the researcher to understand the subjective meanings that public accountants attach to their experiences in the public accounting work environment -- how they make sense of the public accounting workplace and what they feel are the causes of women's lack of advancement and greater turnover. A summary of responses is included in Appendix VII.

## **INSTRUMENTS**

### **BACKGROUND**

The dominant approach in studies of organizational commitment in accounting research has been the attitudinal study of commitment as operationalized by the

Organizational Commitment Questionnaire (OCQ) (Porter, Steers, Mowday & Boulian, 1974). This instrument characterizes organizational commitment as consisting of three interrelated dimensions: 1) identification, or acceptance of the organization's goals and values; 2) involvement, or willingness to exert effort on the organization's behalf; and 3) loyalty, or the desire to remain an employee of the organization. This 15-item scale has been used extensively to measure organizational commitment in accounting research. While the scale has been shown to have acceptable psychometric properties (Mowday, Steers & Porter, 1979; Cook & Wall, 1980), recent research questions the reliability and validity of the OCQ as a *three-dimensional* measure of commitment (Angle & Perry, 1981; Bar-Hayim & Berman, 1992; Dunham, Grube & Castaneda, 1994). These studies suggest that the OCQ is something less than a three-dimensional measure of commitment.

The view of organizational commitment known as side-bet theory has typically been operationalized by the Ritzer and Trice (1969) or Hrebiniak and Alutto (1972) scale. Both measures require respondents to indicate the likelihood that they would leave their organization given various inducements from another company. The appropriateness of these measures as an index of commitment, however, has been questioned (Meyer & Allen, 1984; Meyer, Paunonen, Gellatly, Goffin & Jackson, 1989).

In response to the shortcomings of these measures of organizational commitment, Allen and Meyer (1990) developed the instrument for measuring the multiple dimensions of organizational commitment discussed in Chapter Two. Allen

and Meyer developed an alternative scale for measuring affective commitment and further differentiated it from continuance commitment (Meyer & Allen, 1984; Meyer, Allen & Gellatly, 1990) and normative commitment (Allen & Meyer, 1990). A three-component model of organizational commitment has evolved and measures for each component have been proposed. The resulting 24-item scale has been used extensively in recent organizational behavior research to measure organizational commitment (Allen & Meyer, 1990; Dunham, Grube & Castaneda, 1994; Gellatly, 1995; Hackett, Bycio & Hausdorf, 1994; Lee, Ashford, Walsh & Mowday, 1992; Meyer, Allen & Smith, 1993; Randall, Fedor & Longnecker, 1990; Shore & Tetrick, 1991; Somers, 1993; Whitener & Walz, 1993).

#### ORGANIZATIONAL COMMITMENT

Affective commitment, Continuance Commitment (including the two subdimensions CC-hisac and CC-loalt which are portions of the original eight item CC scale), and Normative Commitment were measured with the three eight-item instruments Allen and Meyer (1990) developed. The scales developed by Allen and Meyer (1990) and modified by Meyer, Allen and Smith (1993) as measures of the affective, continuance and normative components of commitment are included in Appendix I. Responses were made on a 7-point Likert scale.<sup>3</sup>

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<sup>3</sup> In behavioral research, this type of attitudinal data is generally classified as interval, quantitative and continuous. According to Schmitt and Klimoski (1991): most of the measures (and resultant numbers) used in the measurement of human capabilities or attitudes are treated as though they meet interval assumptions without evidence that the scale units or differences are equivalent (p. 27).

## ANTECEDENTS OF ORGANIZATIONAL COMMITMENT

Differential antecedents of the various forms of organizational commitment also have been proposed for which support is only beginning to build (Allen & Meyer, 1990; Dunham, Grube & Castaneda, 1994; Hackett, Bycio & Hausdorf, 1994). Antecedents of affective commitment are employees' perception of their work experiences. Of the variables proxying for antecedents of affective commitment, past research has shown a relationship between the affective component of commitment and employee perceptions of task autonomy, task significance, job challenge, supervisory feedback, organizational expectations, organizational dependability, and participatory management. Based on a review of the literature on gender relations in the workplace, additional variables were developed to capture specific aspects of the public accounting work environment of interest. The public accounting work environment is characterized by a great deal of overtime and anecdotal evidence suggests that excessive time demands are one reason why employees leave (Hooks & Cheramy, 1994). Thus, the following was included:

Variable AA12: Given the nature of the work, the amount of overtime required by this job is reasonable.

Gendered organizational analysis also suggests that female employees:

- 1) are given less training (Hooks & Cheramy, 1994),
- 2) are excluded from informal organizational networks (Kanter, 1977; Crompton, 1987; Lorber, 1994),
- 3) feel that they have subordinate status in the workplace and that they are therefore less likely to advance (Hooks, 1996),

- 4) are assigned to less valued jobs (Harrington, 1995).
- 5) are less likely to have mentors and role models (Kanter, 1977; Mainiero, 1993; Northcraft & Gutek, 1993; Hooks, 1992), and
- 6) are forced to adopt masculine characteristics as a condition for advancement (Kanter, 1977; Maupin, 1990; Maupin & Lehman, 1994).

Thus, the following variables were included:

Variable AA14: This organization provides me with adequate training for future responsibilities.

Variable AA15: I frequently socialize with my co-workers outside the workplace.

Variable AA16: My superiors regularly invite me to socialize outside the workplace.

Variable AA17: I feel that I have equal status with my peers in the workplace.

Variable AA18: I feel that I have as good a chance as any of my co-workers of being promoted.

Variable AA19: In general, I am satisfied with the clients whose jobs I have been assigned.

Variable AA20: Among the people in this organization, there are people that I consider role models and whose behavior I emulate.

Variable AA21: In my organization, there is someone whom I consider a mentor.

Variable AA22: Working for this organization has required me to become more aggressive.

Antecedents to continuance commitment include employee perceptions of organization-relevant investments and the labor market. Past research into these antecedents has yielded limited results. Allen and Meyer (1990) suggest that these antecedents may be difficult to capture because the costs associated with leaving an organization may be quite specific to an individual and not easily translatable into general categories. No additional antecedents to continuance commitment were added.

Past research suggests that affective commitment and normative commitment have common antecedents. Measures of the quality of the work environment are associated with both normative and affective commitment. In addition to work experiences, previous research on the antecedents to normative commitment has focused on the extent to which an employee believes that the organization expects loyalty and the employees general sense of obligation to others. This study suggests that an employee's sense of obligation to the organization may be impacted by the extent to which the employee experiences role conflict. Thus, the following two additional antecedents of normative commitment are proposed:

Variable AN4: I generally have sufficient time to fulfill all of my obligations.

Variable AN5: I frequently experience conflict between responsibilities to my family and those to my work.

Measures for all antecedent variables are included in Appendix II.

## CONSEQUENCES OF COMMITMENT

The consequence of commitment of interest in this study is intention to leave the organization. Following Meyer, Allen and Smith (1993), intention to leave the organization was assessed with three measures: 1) how frequently the employee thinks about leaving their current employer; 2) how likely it is that the employee will search for a job in another organization; and 3) how likely it is that an individual will actually leave the organization within the next year (Meyer, Allen & Smith, 1993). These items are included in Appendix III.

## DEMOGRAPHIC VARIABLES

Additional information was collected for the purpose of exploring alternative explanations for subjects' organizational commitment and intentions to leave. The demographic questions were developed, in large part, using the format recommended by the Social Science Research Council (Sudman, 1989). Various information about the background of the respondents was requested, including questions about the subjects' age, sex, race, education, household size, organizational tenure, and current job title. For example, age and gender have been shown in previous studies to be surrogates for organizational investments and for the perceived lessening of interorganizational job alternatives thought to underlie high continuance commitment (Hackett, Bycio & Hausdorf, 1994). Other information, such as marital status, household size and the utilization of family leave, was used to assess the extent to which an individual might experience role conflict.



## SCALE RELIABILITY AND VALIDITY

Evidence suggests that the affective, continuance, and normative components of commitment, as measured by the Allen and Meyer instrument, are conceptually and empirically separable. Allen and Meyer's (1990) exploratory factor analysis suggests that each component corresponds to one of three conceptualizations of commitment and represents a somewhat distinct link between the employee and the organization that develops as the result of different experiences. Although there is some overlap of affective and normative commitment, both are relatively independent of continuance commitment. The factor structure of the commitment measures has been examined further in a number of studies using both exploratory and confirmatory factor analyses. In general, the results of both the exploratory (Meyer, Bobocel & Allen, 1991; McGee & Ford, 1987) and confirmatory studies (Dunham, Grube & Castaneda, 1994; Hackett, Bycio & Hausdorf, 1994; Shore & Tetrick, 1991; Meyer, Allen & Gellatly, 1990) indicate that affective, continuance and normative commitment are distinguishable constructs.

The scales demonstrate reliable internal consistencies as estimated by Cronbach's alpha, a reliability coefficient based on the average correlation of variables within a scale (McGee & Ford, 1987; Meyer & Allen, 1984; Meyer, Paunonen, Gellatly, Goffin & Jackson, 1989).<sup>4</sup>

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<sup>4</sup> In a recent study of the internal consistency of their scale, Allen and Meyer (1996) reviewed all available research in which it has been used. The median reliability coefficients for the Affective, Continuance and Normative Commitment scales reported were .85, .79 and .73, respectively (Allen & Meyer, 1996).

The three scales have also been found to correlate differentially with purported antecedents of affective, continuance and normative commitment, suggesting that the components of commitment develop somewhat independently as a function of different work experiences. Allen and Meyer (1990) examine the relationships between the measures and variables hypothesized to be their antecedents using canonical correlation analysis as a test of the distinctiveness of the components. Their results indicate that the measures define three canonical variates and provide partial support for the association of each of the variates with specified antecedents. Further research has yielded additional support for the existence of three components as distinguished by differential antecedents (Dunham, Grube & Castaneda, 1994; Hackett, Bycio & Hausdorf, 1994).

Although the reliability of the Allen and Meyer (1990) measures are well known, a pretest was conducted to identify potential problems from sensitive questions, redundant responses, confounding questions, or the length of the instrument. Pilot tests of the survey instrument were conducted on a sample of ten staff accountants from Southwestern offices of two Big Six firms. The results of the pretest suggested that there were no problems with the instrument.

A second check of the reliability of the scales was performed prior to data analysis. The internal consistency of the scales measuring each of the components of commitment, the variables proxying for antecedents of each of the components of

commitment, and the overall organizational commitment scale were assessed using Cronbach's alpha.<sup>5</sup>

## DATA ANALYSIS

### RESEARCH QUESTION ONE

The first research question concerns whether male and female accountants experience their work environment differently. The hypothesis tested is:

H<sub>0</sub>: Male and female public accountants have similar experiences of the public accounting work environment.

The antecedents of affective, normative, and continuance commitment purport to capture these experiences. Thus, differences between the antecedent variables for the male and female groups would suggest asymmetrical experiences of the work environment for male and female public accountants.

Multivariate analysis of variance (MANOVA) was used to examine the differences in the antecedent variables between the two groups. MANOVA employs multiple dependent variables, in this case, the antecedent measures, to determine

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<sup>5</sup> Cronbach's alpha is computed as a measure of the internal consistency of a scale as follows:

$$\alpha = \frac{\overline{k cov/var}}{1 + (k-1)\overline{cov/var}}$$

where  $k$  is equal to the number of items in the scale,  $cov$  is equal to the average covariance between items, and  $var$  is equal to the average variance of the items. The value of alpha depends on the average correlation between items and the number of items in the scale. The resulting coefficient ranges in value from 0 to 1 and can be interpreted as a correlation coefficient.

whether the two groups come from populations with equal means. MANOVA controls the overall alpha level at the desired level, here .05, and evaluates the mean differences of all of the dependent variables simultaneously while controlling for the intercorrelations among them (Bray & Maxwell, 1985). Where MANOVA indicated between group differences in the antecedents of affective, normative, and continuance commitment, post hoc tests were conducted to determine whether individual antecedent variables were significantly different for the male and female samples.

## RESEARCH QUESTION TWO

A second research question asks whether differences in women's and men's work environment experiences are associated with varying levels of, and approaches to, organizational commitment. The hypotheses to be tested here are as follows:

- $H_0^2$ : Male and female public accountants are equally committed to public accounting organizations, and
- $H_0^3$ : Experiences of the public accounting work environment are not associated with organizational commitment.

Following Allen and Meyer (1993), Dunham, Grube and Castaneda (1994), and Hackett, Bycio and Hausdorf (1994), among others who have explored the relationship between antecedent experiences and organizational commitment, this question was addressed by first determining whether the predicted three-factor structure of organizational commitment (affective, normative, and continuance commitment) and the two subdimensions of continuance commitment, high sacrifice (CC:HiSac) and low employment alternatives (CC:LoAlt), are distinguishable from one another by means of a confirmatory factor analysis. Multivariate analysis of variance was used to assess

whether the strength of each of the components of commitment differed between the two groups. The relationship between the factors of commitment and antecedent experiences was then assessed using canonical correlation analysis, a technique which investigates the degree of association between two sets of variables.

Responses to the organizational commitment instrument for the combined sample were first subjected to a confirmatory factor analysis using SPSS Amos. Amos is a structural equation modeling program which allows complex structural equation models to be specified and evaluated graphically as path diagrams. Confirmatory factor analysis is one type of structural equation modeling which allows theoretically-based hypothesized factor structures to be statistically tested to determine how well the covariance among the observed variables is explained given those theoretical constructs. Amos generates an estimated matrix using the hypothesized factor structure specified by the researcher as a guide. Goodness of fit is assessed. If only small differences exist between the actual and estimated matrices, the hypothesized factor structure is viewed as plausible.

The general objective of confirmatory factor analysis is to find estimates of the parameters that reproduce the sample matrix of variances and covariances of the observed variables as closely as possible (Long, 1983). The most common estimation methods are Maximum Likelihood (ML) and Generalized Least Squares (GLS). In choosing between the two methods, sample size and the distribution of the data were considered. Both ML and GLS estimation assume that the data is multivariate normal, however, according to Chou and Bentler (1995), ML estimates are quite robust to

violations of normality. West, Finch and Curran's (1995) review a number of empirical studies and conclude that both ML and GLS estimation produce inflated Chi Square values as data become increasingly nonnormal and that nonnormality leads to modest underestimation of fit indices. For a sample size of less than 200, ML estimation is recommended when the distribution is not substantially nonnormal (e.g., skewness < 2, kurtosis < 7) (West, Finch & Curran, 1995, p. 77). Based on this recommendation and the distribution of the data (see Table 4.2), ML estimation was chosen <sup>6</sup>.

Four proposed models were analyzed including a one general factor model, a three correlated factor model, a three uncorrelated factor model, and a four correlated factor model. Goodness of fit was assessed for each model to determine which model best fit the data.<sup>7</sup> The Chi Square, the Goodness of Fit Index (GFI), the Incremental Fit Index (IFI), the Comparative Fit Index (CFI) and the Adjusted Goodness of Fit Index (AGFI) measures were chosen to evaluate model fit. The Chi Square and GFI are classified as absolute fit indices,<sup>8,9</sup> the IFI is an incremental fit index,<sup>10</sup> and the AGFI

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<sup>6</sup> Maximum Likelihood estimation is an inferential method that explains as much variance as possible in the population correlation matrix as estimated from the sample correlation matrix. According to Kline (1994), when used as a method of condensation, maximum likelihood analysis produces results similar to principal components analysis methods. Another advantage of the maximum likelihood analysis is the power of the statistical tests for the significance of each factor as it is extracted (Kline, 1994).

<sup>7</sup> Hair, Anderson, Tatham and Black (1995) suggest that multiple measures of fit be used in evaluating the overall fit of a model. Measures are typically classified as assessing absolute fit, incremental fit and parsimonious fit. In selecting measures of fit, issues of sample size and data distribution must also be taken into account.

<sup>8</sup> Absolute fit indices measure the degree to which the covariance implied by the proposed model match the observed covariances from which the observed model's free parameters were estimated (Hoyle & Panter, 1995). These measures assess overall model

is a parsimonious fit index.<sup>11</sup> Multivariate analysis of variance was used to test whether the relative strength of the components of commitment varies between the men and women.

The relationships between the components of commitment and variables proxying for the proposed antecedents of commitment were assessed using canonical correlation analysis. The aim of canonical correlation analysis is to derive a linear

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fit without regard to “overfitting” (i.e., an excessive number of free parameters). Absolute fit statistics include the Chi Square statistic and the GFI. The Chi Square statistic allows a test of the null hypothesis that a proposed model provides an acceptable fit of the observed data. Thus, a nonsignificant Chi Square is desired in confirmatory factor analysis. It should be noted, however, that Long (1983) cautions against using the Chi Square as a formal test of a hypothesis. Because the assumptions underlying the Chi Square test, specifically, 1) normally distributed data, 2) analysis of the sample covariance rather than correlation matrix, and 3) sufficient sample size to justify the asymptotic properties of the test, are rarely met in practice, the Chi Square statistic should be interpreted as a measure of how well the proposed model reproduces the observed covariance matrix, rather than a formal test of a hypothesis (Long, 1983, p. 66).

<sup>9</sup> A second absolute fit index, the GFI, is also computed. The GFI indexes the relative amount of the observed variances and covariances accounted for by the proposed model and is analogous to the R-square typically computed in multiple regression (Hoyle & Panter, 1995, p. 116).

<sup>10</sup> Incremental, or comparative, fit indices measure proportional improvement in fit. The IFI estimates relative improvement of the proposed model as compared to a baseline model (Hoyle & Panter, 1995, p. 116). The index is scaled 0-1, and values close to .90 are regarded as indicating good model fit. The CFI indexes the relative improvement in model fit as estimated by the noncentral Chi Square of the proposed model versus a baseline model (Hoyle & Panter, 1995, p. 116). The CFI is scaled 0-1, and values approaching .90 indicate good model fit.

<sup>11</sup> With regard to multivariate analysis, parsimony refers to number of estimated coefficients required to achieve a specific level of fit. Parsimonious measures of fit assess the degree to which a proposed model achieves fit for each estimated coefficient (Hair, Anderson, Tatham, & Black, 1995, p. 661). The AGFI adjusts GFI for the degrees of freedom of a model relative to the number of variables. The AGFI is also scaled 0-1, and values approaching .90 indicate good model fit.

combination from each of two sets of variables (commitment measures and antecedent measures) in such a way that the correlation between them is maximized. The linear combination of antecedent variables that correspond to a particular commitment measure should weight most heavily those variables predicted to be antecedents of that component of commitment. In addition to identifying differential antecedents of the components of commitment, this test has been considered in previous research to be a test of construct validity (Allen & Meyer, 1990; Dunham, Grube & Castaneda, 1994).

### RESEARCH QUESTION THREE

The final research issue concerns the relationship between intention to leave and the various components of commitment. The hypotheses to be tested here include:

H<sub>0</sub><sup>4</sup>: Male and female public accountants are equally likely to leave public accounting organizations, and

H<sub>0</sub><sup>5</sup>: Organizational commitment is not associated with intentions to leave.

Canonical correlation analysis was used to identify and quantify the association between the components of commitment and the three-measure outcome variable. MANOVA was used to determine whether intentions to leave differed significantly between the female and male accountants.

In further tests, multivariate analyses were used to generate a predictive model of intention to leave. These three measures of intention to leave the public accounting organization were treated as three separate dependent variables. Linear regression was used to estimate models predicting these outcomes.



## QUALITATIVE DATA

The telephone interview data is used to inform the quantitative analysis by capturing the unfolding nature of the meanings that individuals attach to their experiences in the public accounting workplace and the process by which individuals decide to leave these organizations. These data were also used to check the reliability of the responses of individual subjects as well as to corroborate the overall findings of the quantitative analysis. The qualitative analysis is largely exploratory.

## CHAPTER FOUR: DATA ANALYSIS AND DISCUSSION

### PRELIMINARY DATA ANALYSIS

#### NONRESPONSE BIAS

Given the low response rate, tests for nonresponse bias were conducted before beginning the data analysis. Treating the sample of respondents and the sample of former nonrespondents as two independent samples, t-tests were performed to determine whether differences exist in the responses of the women and men (Table 4.1). With one exception, no significant differences were found in the responses to the questionnaire.

Table 4.1. Test for nonresponse bias in organizational commitment measures

Variable	Sample 1 mean (n = 107)	Sample 2 mean (n=11)	Mean diff.	t- statistic	Sig.
Scale: Affective commitment					
A1	4.82	4.58	0.23	0.42	0.68
A2	5.36	5.43	-.07	-.17	.86
A3	4.36	4.83	-.47	-.84	.41
A4	2.73	2.75	-.02	-.04	.96
A5	4.27	5.17	-.89	-1.35	.20
A6	5.36	4.99	.37	.68	.50
A7	4.09	4.95	-.86	-1.77	.11
A8	5.27	4.99	.28	.61	.55

(table continued)

(table continued)

Variable	Sample 1 mean (n = 107)	Sample 2 mean (n=11)	Mean diff.	t- statistic	Sig.
Scale: Continuance commitment					
C1	3.55	3.76	-.21	-.38	.71
C2	3.40	3.51	-.11	-.20	.85
C3	3.09	2.91	.19	.30	.76
C4	2.45	2.71	-.25	-.56	.58
C5	3.27	3.28	-.01	-.01	.99
C6	3.00	3.62	-.62	-1.04	.31
C7	5.00	5.02	-.02	-.03	.98
C8	3.45	3.88	-.42	-.88	.39
Scale: Normative commitment					
N1	4.55	4.47	.08	.26	.8
N2	2.00	2.65	-.65	-1.74	.11
N3	4.36	4.45	-.09	-.25	.80
N4	4.18	4.51	-.33	-.58	.57
N5	4.73	3.55	1.18	2.46	.03*
N6	3.30	3.28	.02	.03	.98
N7	3.73	3.98	-.25	-.53	.61
N8	5.09	4.56	.53	1.28	.22

\* Difference is significant at .05 level (two-tailed test).

## DISTRIBUTION OF DATA

The data was examined to determine the extent to which each of the variables conformed to a normal distribution. Mean, median, variance, standard deviation, standard error of the mean, skewness index, and kurtosis index were computed for each of the 24 measures of commitment and proposed antecedent variables. These descriptive statistics are included in Tables 4.2 and 4.3. A frequency histogram overlaid with a normal curve was also drawn to aid in identifying the distribution of each variable. Based on these criteria, the data were determined to be not substantially nonnormal.

Table 4.2. Descriptive statistics for organizational commitment measures

Variable	Mean	Median	Std. dev.	Skewness index	Kurtosis index
Scale: Affective commitment					
A1 I would be very happy to spend the rest of my life with this organization.	4.61	5	1.89	-.61	-.79
A2 I enjoy discussing my organization with people outside of it.	5.42	6	1.31	-1.18	1.51
A3 I really feel as if this organization's problems are my own.	4.79	5	1.69	-.54	-.74
A4 I think I could become as easily attached to another organization as I am to his one. (R)	2.75	2	1.56	.81	-.31
A5 I do not feel "emotionally attached" to this organization. (R)	5.07	6	1.77	-.87	-.39
A6 I do not feel like "part of the family" at my organization. (R)	5.03	6	1.83	-.97	-.23

(table continued)

(table continued)

Variable	Mean	Median	Std. dev.	Skewness index	Kurtosis index
A7 This organization has a great deal of personal meaning for me.	4.86	5	1.57	-0.69	-0.61
A8 I do not feel a strong sense of belonging to my organization. (R)	5.02	5	1.59	-.81	-.27

Scale: Continuance commitment

C1 Right now, staying with my organization is a necessity as much as a desire.	3.74	4	1.94	.12	-1.20
C2 It would be very hard for me to leave my organization right now, even if I wanted.	3.50	3	1.80	.30	-1.02
C3 Too much of my life would be disrupted if I decided I wanted to leave my organization now.	2.92	2	1.70	.62	-.71
C4 I feel that I have too few options to consider leaving this organization.	2.68	2	1.70	.99	-.18
C5 One of the major reasons that I continue to work for this organization is that leaving would require considerable personal sacrifice.	3.28	3	1.85	0.38	-1.14
C6 One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.	3.56	3	2	.16	-1.46
C7 I am not afraid of what might happen if I quit my job right now without having another one lined up. (R)	5.02	6	2	-.76	-.76
C8 It wouldn't be too costly for me to leave my organization in the near future. (R)	3.83	4	1.85	.11	-1.32

(table continued)

(table continued)

Variable	Mean	Median	Std. dev.	Skewness index	Kurtosis index
N1 I was taught to believe in the value of remaining loyal to one organization.	4.48	5	1.51	-.42	-.30
N2 If I got another job for a better job elsewhere, I would not feel it was right to leave my organization.	2.58	2	1.67	1.04	.18
N3 I think that people these days move from company to company too often.	4.44	4	1.61	-.22	-.62
N4 I do not believe that a person must always be loyal to his or her organization.	4.48	5	1.79	-.22	-1.13
N5 Jumping from organization to organization does not seem at all unethical to me. (R)	3.67	3	1.65	.34	-.83
N6 One of the major reasons that I continue to work here is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain.	3.28	3	1.70	.33	-1
N7 Things were better in the days when people stayed with one organization for most of their careers.	3.95	4	1.48	-.42	-.36
N8 I do not think that wanting to be a "company man" is sensible anymore.	4.62	5	1.73	-.41	-.63

Table 4.3. Descriptive statistics for individual antecedent measures

Variable	Mean	Median	Std. dev.	Skewness index	Kurtosis index
Scale: Antecedents of affective commitment:					
AA1 Job challenge	5.87	6	1.18	-1.45	2.27
AA2 Role clarity	3.70	3	1.69	.16	-1.03
AA3 Goal clarity	5.25	6	1.61	-.97	-.12
AA4 Goal difficulty	6.06	6	1.32	-1.90	3.68
AA5 Management receptiveness	4.30	5	1.78	-.39	-1.07
AA6 Peer Cohesion	3.15	3	1.74	.57	-.94
AA7 Organizational dependability	3.88	4	1.76	-.13	-1.05
AA8 Equity	3.66	3	1.81	.22	-.99
AA9 Personal importance	4.93	5	1.41	-.40	-.65
AA10 Feedback	4.57	5	1.77	-.44	-1.04
AA11 Participation	4.50	5	1.75	-.43	-.86
AA12 Overtime	4.29	5	1.92	-.26	-1.13
AA14 Training	5.82	6	1.05	-1.51	3.45
AA15 Interaction with peers	4.75	5	1.76	-.57	-.79
AA16 Interaction with superiors	4.01	5	2.02	-.20	-1.13
AA17 Status	4.87	6	1.86	-.70	-.74
AA18 Opportunity	5.41	6	1.80	-1.03	-.09
AA19 Client assignments	5.64	6	1.16	-1.19	1.22
AA20 Role model	5.42	6	1.43	-1.17	1.49
AA21 Mentor	4.84	5	1.98	-.72	-.75
AA22 Aggressiveness	5.62	6	1.24	-1.13	1.10

(table continued)

(table continued)

Variable	Mean	Median	Std. dev.	Skewness index	Kurtosis index
<b>Scale: Antecedents of continuance commitment</b>					
AC1 Skills	6.34	6	0.81	-1.66	4.12
AC2 Education	1.98	2	1.35	1.98	4.04
AC3 Relocate	2.94	2	1.89	.67	-.79
AC4 Self-investment	5.27	5.5	1.43	-1.15	1.04
AC5 Pension	3.25	2	2.43	.60	-1.37
AC6 Alternatives	4.64	5	1.87	-.29	-1.16
AC8 Profession	5.25	6	1.78	-.84	-.45
<b>Scale: Antecedents of normative commitment</b>					
AN1 Organizational commitment	5.57	6	1.2	-1.48	3.28
AN2 General sense of obligation	4.92	5	1.67	-.68	-.43
AN3 Expectations	5.41	6	1.35	-1.12	1.29
AN4 Other obligations	3.73	3	1.76	.23	-1.18
AN5 Role conflict	2.59	2	1.53	.93	.06

#### SCALE RELIABILITY

The reliability of the measurements was assessed by calculating the reliability coefficient, Cronbach's alpha, for the scales measuring each of the components of commitment and for the organizational commitment scale as a whole. Reliability coefficients were also computed for the sets of variables measuring intention to leave and for each of the sets of variables proxying for antecedents to affective, continuance, and normative commitment. A high reliability value (.70 or higher) indicates that the



items in the scale are internally consistent (Brunig & Kintz, 1987). The coefficients are included in Table 4.4. In general, the reliability of the various scales is relatively high. Exceptions include the antecedents to continuance and normative commitment. As discussed in Chapter Two, these scales are less developed than the other measures employed. Caution should therefore be exercised when interpreting relationships between the antecedents of normative and continuance commitment and other variables.

Table 4.4. Scale reliability

Scale	Variables	# of items	Cronbach's alpha
Affective commitment	A1 - A8	8	.84
Continuance commitment	C1 - C8	8	.75
Normative commitment	N1 - N8	8	.75
Organizational commitment	A1 - A8 C1 - C8 N1 - N8	24	.81
Intentions to leave	O1 - O3	3	.87
Antecedents - affective commitment	AA1 - AA21	21	.84
Antecedents - continuance commitment	AC1 - AC7	7	-.15
Antecedents - normative commitment	AN1 - AN5	5	.22

## RESEARCH QUESTION ONE

The first research question to be addressed concerns whether male and female accountants experience their work environment differently. The research hypothesis to be tested here is:

H<sub>0</sub><sup>1</sup>: Male and female public accountants have similar experiences of the public accounting work environment.

Differences between the antecedent variables for the male and female groups suggest asymmetrical experiences of the work environment for female and male accountants.

Antecedents of affective commitment (variables AA1-AA22) capture respondents feelings about their work experiences, antecedents of continuance commitment (variables AC1-AC7) capture respondents perceptions about the importance of organizational investments made (variables AC3, AC4, AC5, AC7) and the extent to which they have employment alternatives (variables AC1, AC2, AC6), and antecedents of normative commitment (variables AN1-AN5) attempt to measure the respondent's general sense of obligation.

Multivariate analysis of variance was used to examine differences in the antecedent variables between the groups. The MANOVA for the antecedents of affective, continuance, and normative commitment indicates that significant differences between the antecedents of continuance and normative commitment, but not affective commitment, exist between women and men. These results imply that the male employees exhibit a greater sense of obligation in general and perceive greater organizational investments relative to female accountants. Results for this test are included in Table 4.5.

Table 4.5. MANOVA test for differences in collective antecedent variables between female and male accountants

Proposed antecedents	Hotelling's T-square	Wilk's Lambda	F	Significance
Affective commitment	.23	.81	.91	.58
Continuance commitment	.15	.86	2.11	.05**
Normative commitment	.37	.73	7.33	.00*

\* Difference is significant at .01 level.

\*\* Difference is significant at .05 level.

Where MANOVA indicated significant differences between the groups at the aggregate antecedent level, post hoc tests for differences between the individual antecedent variables were performed. The results of these tests are included in Tables 4.6 and 4.7.

For those variables proposed as antecedents to continuance commitment, univariate t-tests indicated that the means of two variables, AC2 and AC3, differed significantly at the .05 significance level between the two groups. Variable AC2 concerns the employee's perceptions regarding the marketability of one's education. Relative to male accountants, female accountants considered their educational backgrounds as more attractive to future employers. Variable AC3 addresses the perceived likelihood of having to relocate in order to find alternative employment. Compared to the female accountants, the male accountants perceived themselves as more likely to relocate. One could speculate that this difference might be the traditional status of the wife's income and career as secondary to her partner's: while women have

routinely moved in support of a spouse's career, anecdotal evidence suggests that many men are reluctant to do the same.

The use of multiple univariate t-tests does not provide for effective control of the Type I error rate. It is therefore necessary to control the experiment-wise error rate using a Bonferroni procedure (Bray & Maxwell, 1985). The nominal alpha (.05) is divided by the number of t-tests and the significance of the observed t-statistics is compared to the adjusted alpha. The adjusted alpha of .007 (.05/ 7) indicates that after controlling for the Type I error rate, none of the individual antecedents of continuance commitment are significantly gendered at the .05 level.

For those variables proxying for antecedents of normative commitment, univariate t-tests indicated significant differences between the female and male accountants were indicated for three of the five variables. In general, antecedents of normative commitment are intended to proxy for an individual's general sense of obligation. As discussed in Chapter Two, previous studies have focused on an individual's sense of obligation to the work organization. However, both men and women may experience conflict between obligation to work and to the family. Thus measures of this conflict were included as antecedents to normative commitment. Variable AN1 measures the extent to which an individual feels that her employer expects employees to have a strong personal commitment to the work organization. Compared to males, the female accountants in my sample were more likely to feel this pressure. Variable AN2 addresses the extent to which an individual feels that there are

things in life that one ought to do in life whether one likes it or not. Compared to the females, the males in my sample agreed more strongly with this sentiment. Variable AN4 addressed the extent to which the individual has sufficient time to fulfill all her obligations. Compared to the males, the female accountants were more likely to feel time pressure from conflicting demands.

After the Bonferroni adjustment to control for the Type I error rate, the adjusted alpha of .01 (.05/5) indicated that only variable AN4 was significantly at the .05 level.

Table 4.6. Univariate test for significant differences in individual continuance commitment antecedent variables between male and female accountants

Variable	Parametric test					Nonparametric test	
	Female mean (n=37)	Male mean (n=70)	Mean diff.	t-statistic	Sig.	Z	Sig.
High sacrifice:							
AC3 Relocate	2.41	3.24	-.83	-2.18	.03**	-2.23	.02**
AC4 Self-investment	5.22	5.30	.08	-.30	.76	-.31	.75
AC5 Pension	3.25	3.10	.15	.29	.76	-.99	.32
AC8 Profession	5.19	5.29	.10	-.26	.79	-.15	.87
Low alternatives:							
AC1 Skills	6.19	6.41	-.23	-1.37	.17	-1.12	.22
AC2 Education	2.32	1.81	.055	1.94	.05**	-2.05	.04**
AC6 Alternatives	4.35	4.79	-.43	-1.14	.25	-1.24	.21

\*\* Difference is significant at .05 level (two-tailed test).

Table 4.7. Univariate Tests for differences in individual normative commitment antecedent variables between female and male accountants

Variable	Female mean (n=37)	Male mean (n=70)	Mean diff.	Parametric test		Nonparametric test	
				t-statistic	Sig.	Z	Sig.
AN1 Personal commitment	5.89	5.40	.49	2	.00***	-1.80	.10*
AN2 General sense of obligation	4.36	5.22	-.86	-2.56	.01***	-2.85	.00***
AN3 Expectations	5.30	5.47	-.17	-.63	.52	-.78	.43
AN4 Time sufficiency	2.86	4.19	-1.32	-3.94	.00***	-3.37	.00***
AN5 Role conflict	2.76	2.50	.26	.82	.41	-.85	.39

\* Difference is significant at .10 level (two-tailed test).

\*\*Difference is significant at .05 level (two-tailed test).

\*\*\* Difference is significant at .01 level (two-tailed test).

## RESEARCH QUESTION TWO

The second research question asks whether the differences in these experiences are associated with varying levels of, and approaches to, organizational commitment.

The null hypotheses to be tested here are:

$H_0^2$ : Male and female public accountants are equally committed to public accounting organizations, and

$H_0^3$ : Experiences of the public accounting work environment are not associated with organizational commitment.

The first step in this part of the analysis is to conduct a confirmatory factor analysis to determine whether the data conform to the predicted three-factor structure of

organizational commitment. This study adopts a competing models strategy in which the proposed three correlated factor model is compared with a number of alternative models to determine whether another model fits the data better (Hair, Anderson, Tatham & Black, 1995, p. 661). Four factor models were tested, including:

- 1) Single factor model,
- 2) Three factor orthogonal model,
- 3) Three factor oblique model, and
- 4) Four factor oblique model.

Path diagrams for each of these models are included in Figures 2 - 5.

Previous research into the Meyer and Allen model has tended to support the three factor oblique, or correlated, model. The three factor orthogonal models proposes that the three factors are independent, or uncorrelated. The single factor model implies that the three components of organizational commitment are not distinguishable from each other (i.e., organizational commitment is a unidimensional concept). The four factor model distinguishes between the two subdimensions of continuance commitment which reflect a perceived lack of employment alternatives and a high level of personal sacrifice.

The confirmatory factor analyses were conducted using Maximum Likelihood estimation. Table 4.8 displays the overall fit indices for the various factor models. All of the indexes indicate incremental improvement in overall fit as one progresses from the most restricted model (one factor) to the most restricted factor (four factors). Both the three factor oblique model and the four factor oblique model fit the data relatively well.

Because these models are not nested, however, it is not possible to test whether one model provides a significantly better fit than the other.

It should be noted that because the Chi Square is used to test the null hypothesis that the observed data fit the proposed model, a significant Chi Square is not desired. Consistent with previous research, the Chi Squares computed for each of the models using Maximum Likelihood estimation are significant. As discussed in Chapter Three, the Chi Square statistic is used in this study as a measure of goodness of fit, not as a test of the null hypothesis. The extent to which the distribution of the data could impact the size of the observed Chi Squares was, however, considered.

While Maximum Likelihood estimation assumes that the data being analyzed are multivariate normal, Rummel (1970) notes that factor analysis can be applied to any data. A multinormal or near multinormal frequency distribution is only required when tests of statistical significance are applied to the factor results (Rummel, 1970, p. 11). Where the distribution is not normal, Generalized Least Squares method (GLS) is recommended. Although the distribution of the data used in this study is not substantially nonnormal (see Table 4.2), Chi Square statistics for the three and four factor models were calculated using GLS estimation for purposes of comparison. Amos also computes a new reference distribution for the Chi Square statistic using the Bollen-Stine procedure.<sup>12</sup>

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<sup>12</sup> In the Bollen-Stine approach, a transformation of the sample data is carried out so as to make your model fit the transformed data exactly. Bootstrap samples are drawn from the transformed sample data. The distribution of the discrepancy function across bootstrap samples is then taken as an estimate of its distribution that the model is correct (Arbuckle, 1997, p. 118).



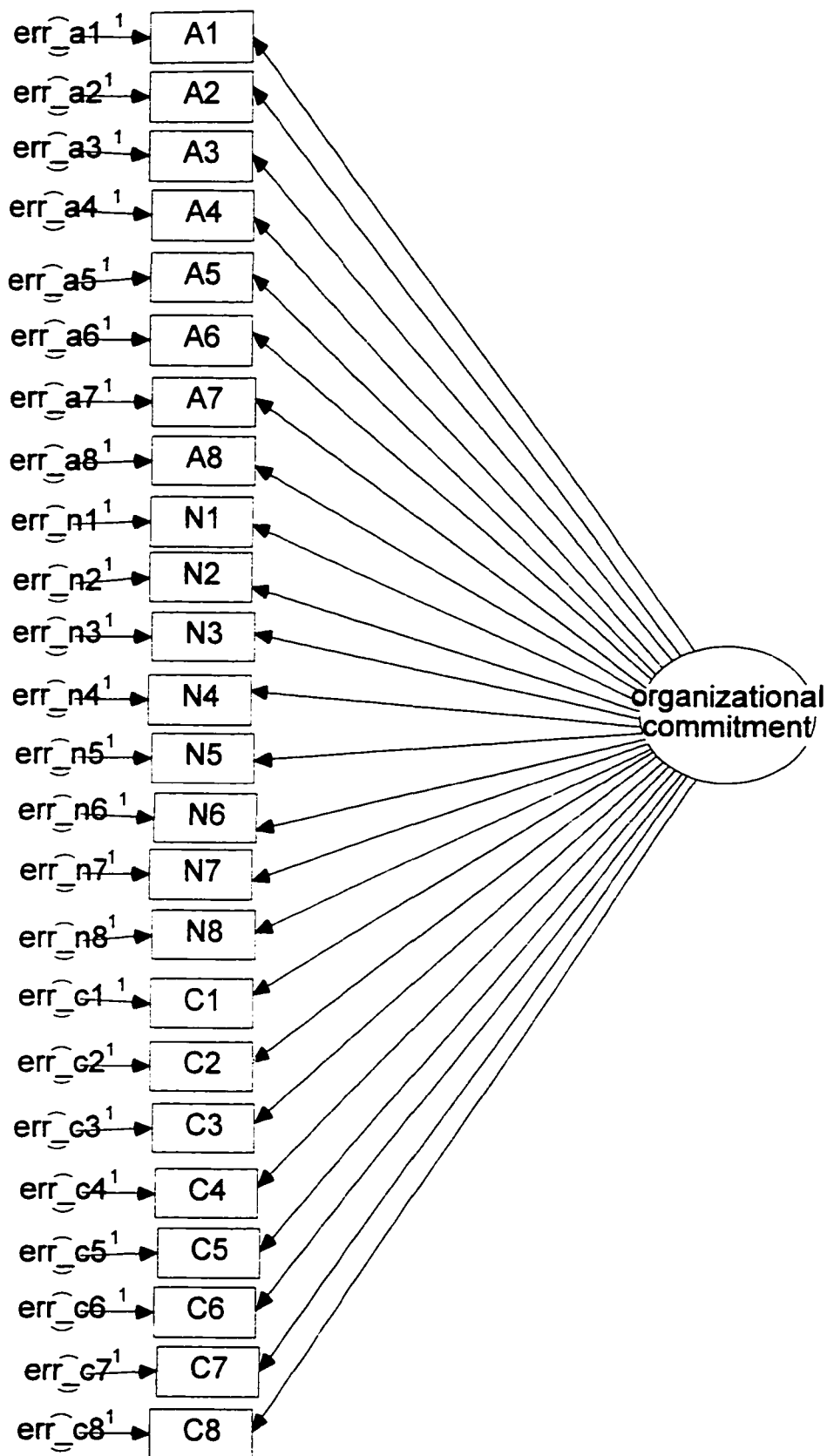


Figure 3.2. One factor model

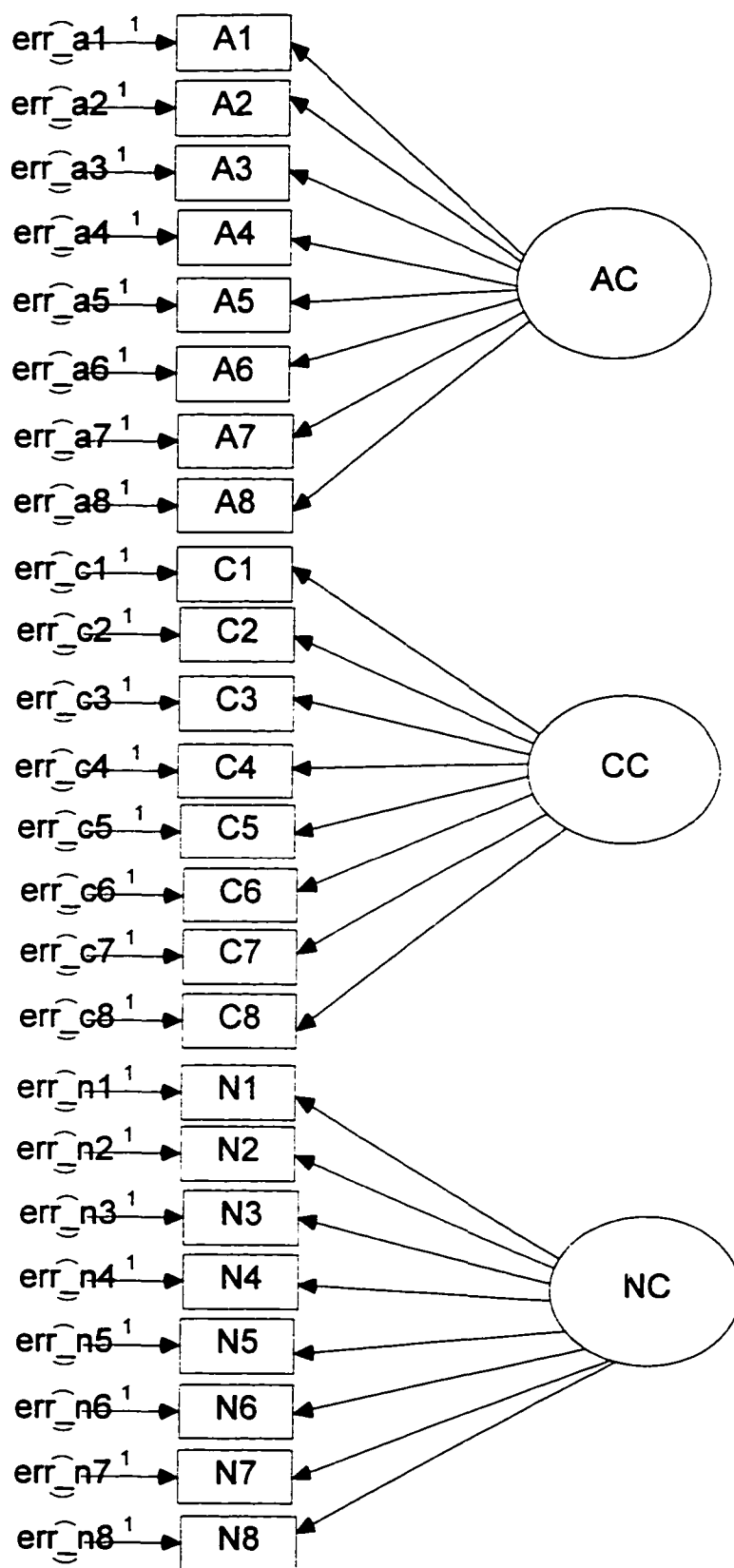


Figure 3.3. Three factor orthogonal model

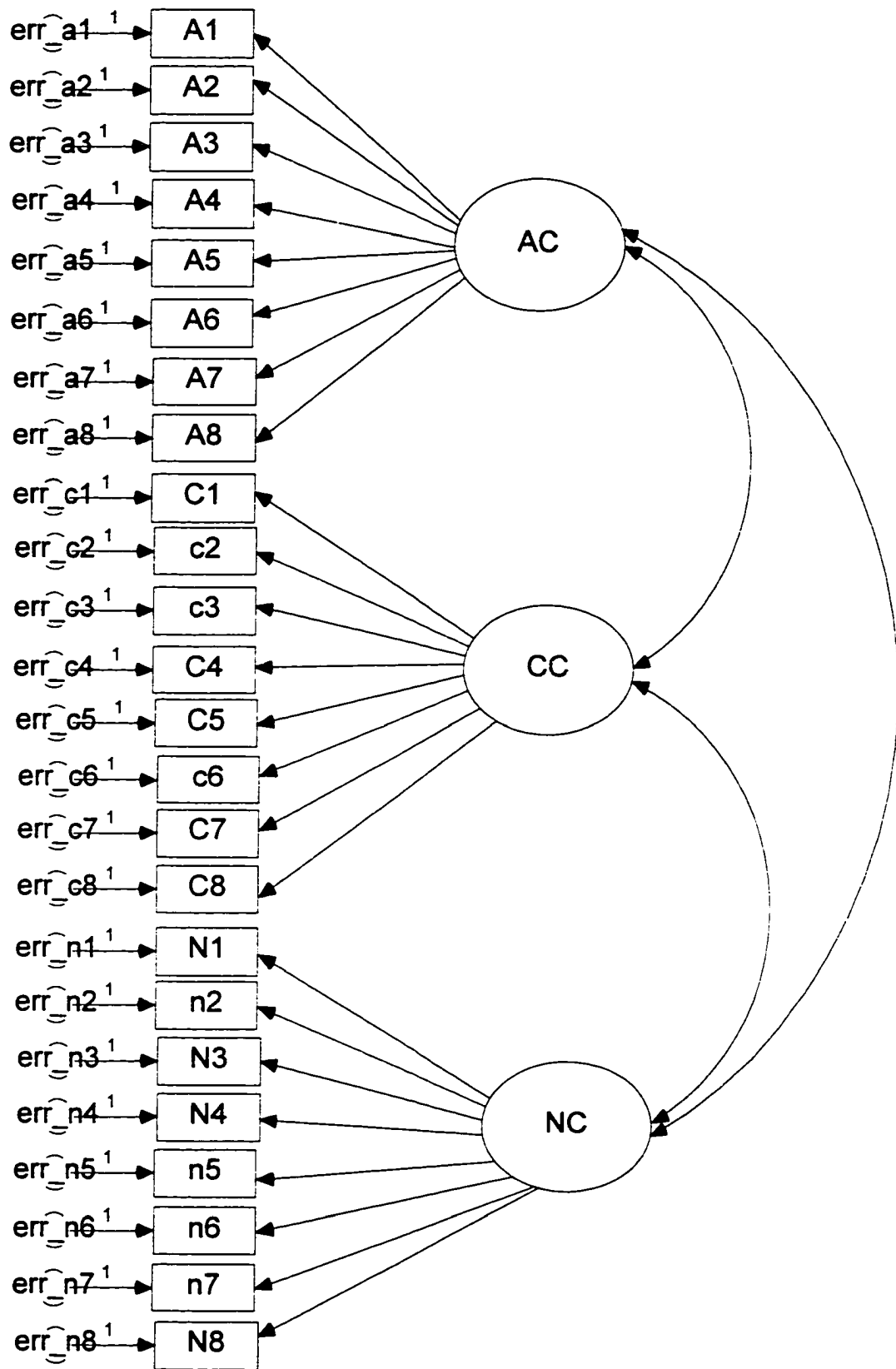


Figure 3.4. Three factor oblique model

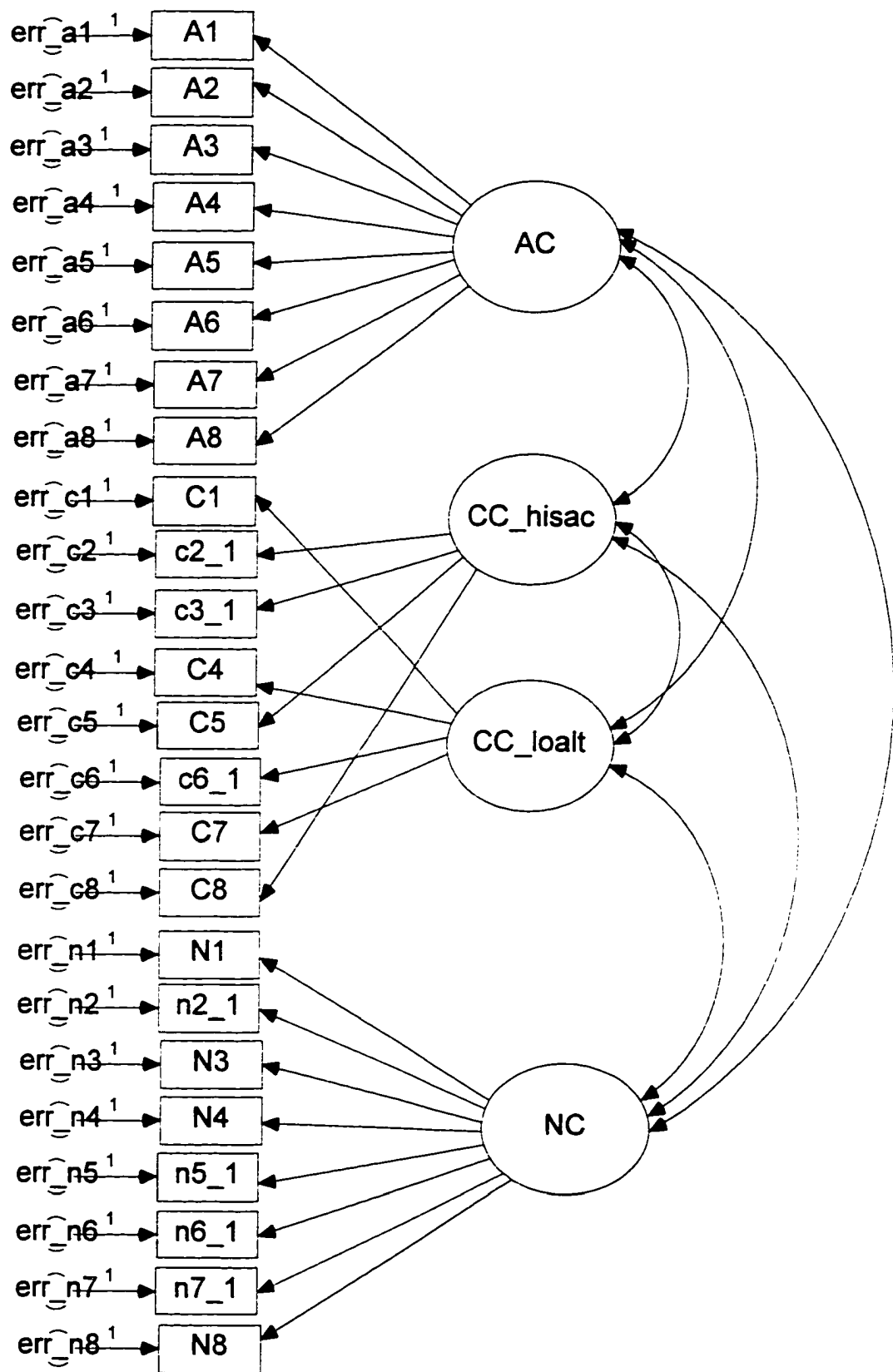


Figure 3.5. Four factor oblique model

The Chi Square computed using GLS estimation and the significance level computed by the Bollen-Stine procedure for the Chi Square computed using ML estimation are included in Table 4.9. Each of the tests rejects that the null hypothesis that the specified model is correct at conventional significance levels. Thus, consistent with previous research utilizing this model, the model provides a reasonable, if imperfect, fit to the data.

Table 4.8. Confirmatory factor analysis goodness of fit indices for proposed commitment models

Model	Chi Square	GFI	IFI	CFI	AGFI
One general factor	613.632	.643	.569	.556	.574
Three factor oblique	438.615	.755	.775	.767	.705
Three factor orthogonal	471.936	.743	.738	.730	.694
Four factor oblique	412.556	.769	.803	.796	.718

Table 4.9. Confirmatory factor analysis of three and four factor oblique models: adjusted Chi Square statistics to correct for nonnormal distribution

Model	ML estimation			GLS estimation	
	Chi Square	p	Bollen-Stines p	Chi Square	p
3 factor oblique	438.61	.00	.02	301.04	.01
4 factor oblique	412.55	.00	.03	295.25	.01

Detailed results of the confirmatory factor analysis for the three and four factor oblique models are presented in Tables 4.10 , 4.11, 4.12, and 4.13. Table 4.10 shows the standardized factor loadings for each of the models.<sup>13</sup> These factor loadings are the

<sup>13</sup> The standardized coefficients are based on analysis of the correlation matrix rather than covariance matrix: the parameters are the same except for a change in scale. According to Long (1983), the use of standardized parameter estimates makes no substantive

correlations of each variable with a factor. According to Kline, a factor loading of .60 or higher is considered high. For a sample size of 100, a factor loading of .30 or higher is considered moderately high. In general, the observed factor loadings for both the three and four factor models were moderately high. With regard to the three factor model, exceptions include variables C3 and C7. Variable C7 also exhibited a moderately low factor loading in the four factor model. The observed factor loadings are similar to those reported in other studies of organizational commitment employing this model (Meyer & Allen, 1997).

A squared factor loading indicates the percentage of variance in a variable that is explained by the factor: a factor loading of .30 means that 9% of the variance is explained. Table 4.11 includes the squared standardized factor loadings. Measurement errors may be computed by subtracting the squared parameter estimate from 1. This variance component reflects error variance associated with each variable. For example, the squared factor loading on factor AC of variable A1 indicates that 61% of the variance in variable A1 is explained by the Affective Commitment factor. The measurement error for variable A1 indicates that 39% of the variance is unique.

Tables 4.12 and 4.13 report the correlations between the factors.

MANOVA was used to investigate whether the components of commitment differed significantly between the female and male accountants. Significant differences were found in affective and normative commitment between male and female

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difference when a scale-free estimator, such as ML, is used (Long, 1983).

Table 4. 10. Confirmatory factor analysis factor solutions for three and four factor oblique models

Model	Three factor		Four factor	
Variable	Factor	Factor loading	Factor	Factor loading
A1 I would be very happy to spend the rest of my career with this organization.	AC	.781	AC	.786
A2 I enjoy discussing my organization with people outside of it.	AC	.677	AC	.677
A3 I really feel as if this organization's problems are my own.	AC	.502	AC	.502
A4 I think that I could easily become as attached to another organization as I am to this one.	AC	.434	AC	.436
A5 I do not feel like "part of the family" at my organization.	AC	.729	AC	.732
A6 I do not feel "emotionally attached" to this organization.	AC	.459	AC	.457
A7 This organization has a great deal of personal meaning for me.	AC	.868	AC	.865
A8 I do not feel a strong sense of belonging to my organization.	AC	.735	AC	.733
C1 I am not afraid of what might happen if I quit my job without having another one lined up.	CC	.599	CC-loalt	.620
C2 It would be very hard for me to leave my organization right now, even if I wanted to.	CC	.444	CC-hisac	.657
C3 Too much of my life would be disrupted if I decided to leave my organization now.	CC	.244	CC-hisac	.435
C4 It wouldn't be too costly for me to leave my organization now.	CC	.861	CC-loalt	.884
C5 Right now, staying with my organization is a matter of necessity as much as desire.	CC	.650	CC-hisac	.632
C6 I feel that I have too few options to consider leaving this organization.	CC	.695	CC-loalt	.695

(table continued)

(table continued)

Model		Three factor		Four factor	
Variable		Factor	Factor loading	Factor	Factor loading
C7	One of the few serious consequences of leaving this organization would be the scarcity of available alternatives.	CC	.246	CC-loalt	.245
C8	One of the major reasons that I continue to work for this organization is that leaving would require considerable personal sacrifice.	CC	.402	CC-hisac	.467
N1	I think that people these days move from company to company too often.	NC	.616	NC	.609
N2	I do not believe that a person must always be loyal to his or her organization.	NC	.537	NC	.545
N3	Jumping from organization to organization does not seem at all unethical to me.	NC	.514	NC	.510
N4	One of the major reasons I continue to work for this organization is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain.	NC	.544	NC	.550
N5	If I got an offer for a better job elsewhere I would not feel it was tight to leave my organization.	NC	.431	NC	.434
N6	I was taught to believe in the value of remaining loyal to one organization.	NC	.567	NC	.563
N7	Things were better in the days when people stayed with one organization for most of their careers.	NC	.397	NC	.387
N8	I do not think that wanting to be a "company man" is sensible anymore.	NC	.550	NC	.552



Table 4.11. Variance components of commitment items for three and four factor oblique models

Variable	Factor	Three factor model	Four factor model
		Squared factor loading	Squared factor loading
A1	AC	.610	.618
A2	AC	.458	.458
A3	AC	.252	.252
A4	AC	.188	.190
A5	AC	.531	.536
A6	AC	.211	.209
A7	AC	.753	.748
A8	AC	.540	.537
C1	CC CC-loalt	.359	.385
C2	CC CC-hisac	.197	.432
C3	CC CC-hisac	.060	.189
C4	CC CC-loalt	.431	.781
C5	CC CC-hisac	.422	.399
C6	CC CC-loalt	.483	.483
C7	CC CC-loalt	.060	.060

(table continued)

(table continued)

Variable	Factor	Three factor model	Four factor model
		Squared factor loading	Squared factor loading
C8	CC CC-hisac	.162	.218
N1	NC	.379	.371
N2	NC	.288	.371
N3	NC	.264	.260
N4	NC	.296	.303
N5	NC	.186	.188
N6	NC	.321	.317
N7	NC	.158	.150
N8	NC	.303	.305

Table 4.12. Factor intercorrelations for four factor oblique model

Factor	AC	CC-hisac	CC-loalt	NC
AC	--			
CC-hisac	.339	--		
CC-loalt	-.070	.722	--	
NC	.681	.313	-.153	--

Table 4.13. Factor intercorrelations for three factor oblique model

Factor	AC	CC	NC
AC	--		
CC	.005	--	
NC	.677	-.072	--

accountants. Thus, the second null hypothesis, that male and female public accountants are equally committed to public accounting organizations, is rejected. The analysis suggests that male accountants have both greater affective attachment to the work organization and feel a greater sense of obligation to the organization when compared to their female counterparts. Results of this test are included in Table 4.14.

Table 4.14. MANOVA test for differences between female and male accountants in organizational commitment

Components of commitment	Hotelling's t-square	Wilk's Lambda	F	Significance
Affective commitment	.16	.85	2.02	.05**
Continuance commitment	.05	.94	.67	.72
CC - low alternatives	.04	.95	1.22	.31
CC- high personal sacrifice	.01	.98	.32	.87
Normative commitment	.18	.84	2.18	.04**

\*\* Difference is significant at .05 level.

Next, canonical correlation analysis was used to address the question of whether differences in the antecedent variables are associated with differences in organizational commitment.<sup>14</sup> Variable set one, the outcome variables, consists of composite measures of affective, continuance, and normative commitment (AC, CC and NC). Variable set

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<sup>14</sup> When canonical correlation analysis is used for descriptive purposes, as it is here, the required assumptions are that the measurement error of the variables is minimal, that variances are not restricted, and that there are no large differences in the shapes of the distributions of the variables. Normal distributions are not required (Thompson, 1984).

two, the predictor variables, includes the individual antecedent variables. Simple correlations between the composite measures of affective commitment, continuance commitment, and normative commitment and the individual antecedent variables are reported in Tables 4.15, 4.16, and 4.17.

The choice of canonical functions for interpretation was based on an examination of the size, magnitude, and statistical significance of the canonical correlation ( $R_c$ ) as well as the redundancy indices ( $R_{ax}$  and  $R_{ay}$ ). Two of the canonical functions were significant at the .05 significance level with canonical correlations of .861 and .767. The third canonical variate was significant at the .10 significance level with a canonical correlation of .658. The canonical correlation measures the strength of the overall relationship between the linear composites of two sets of variables, or canonical variates (Hair, Anderson & Tatham, 1987, p. 118). When squared ( $R_c^2$ ), the canonical correlations indicate the amount of variance in one canonical variate (here consisting of AC, CC and NC) that is accounted for by the other canonical variate (consisting of the individual antecedent variables). This estimate of shared variance between canonical variates is referred to as a canonical root or eigenvalue.

The first canonical root indicates that 74% of the variance in one canonical variate is accounted for by the other canonical variate. The second canonical root indicates that 59% of the variance in one canonical variate is shared by the other canonical variate and the third canonical root indicates that 43% of the variance in one canonical variate is accounted for by the other canonical variate. A redundancy index indicates the

Table 4.15. Correlations between composite organizational commitment measures and affective commitment antecedent variables

	AC	CC	NC
AA1	.45**	-0.02	.36**
AA2	.52**	-.10	.27**
AA3	.37**	-.17	.27**
AA4	.20*	-.09	.14
AA5	.46**	-.10	.28**
AA6	-.37**	.17	-.08
AA7	.58**	-.05	.34**
AA8	.12	-.05	.07
AA9	.57**	-.03	.24*
AA10	.29**	-.13	-.03
AA11	.43**	-.11	.18
AA12	.25*	.00	.11
AA14	.10	-.31**	.06
AA15	.18	-.18	-.02
AA16	.19*	-.32**	.16
AA17	.44**	-.33**	.27**
AA18	.37**	-.32**	.18
AA19	.42**	-.30**	.25*
AA20	.39**	-.12	.06
AA21	.19*	-.33**	.07
AA22	.09	-.08	.09

\* Correlation is significant at .01 level.

\*\* Correlation is significant at .05 level.

Table 4.16. Correlations between composite organizational commitment measures and continuance commitment antecedent variables

	AC	CC	NC	AC1	AC2	AC3	AC4	AC5	AC6	AC8
AC										
CC	.06									
NC	.53*	.05								
AC1	.15	-.33*	.01							
AC2	-.08	.26*	.09	-.39*						
AC3	.10	.38*	.13	-.06	.16					
AC4	.04	.06	.15	.03	.11	.07				
AC5	-.13	.20	.07	.16	.02	.07	-.05			
AC6	-.02	-.53*	.06	.33*	-.15	-.25**	-.05	-.12		
AC8	.39	-.05	.33*	.11	-.30*	-.10	-.15	-.08	.24**	

\* Correlation is significant at .01 level.

\*\* Correlation is significant at .05 level.

percentage of the variance in one set of variables explained by a linear composite of the other set of variables. According to Hair, Anderson and Tatham (1987), a redundancy index provides a summary measure of the ability of one set of variables (taken as a set) to explain variation in the opposite set (taken one at a time) (p.195). The redundancy indices for the antecedent variables given the canonical variate for commitment variables ( $R_{\lambda}$ ) for the three canonical variates are .317, .220 and .085, respectively. The redundancy indices for the commitment variables given the canonical variate for the antecedent variables for the three canonical variates are .122, .024 and .010, respectively.

Table 4.17. Correlations between composite organizational commitment measures and normative commitment antecedent variables

	AC	CC	NC	AN1	AN2	AN3	AN4	AN5
AC								
CC	.06							
NC	.53*	.05						
AN1	.29*	.01	.26*					
AN2	.14	-.04	.04	-.004				
AN3	.23**	.00	.17	.06	.18			
AN4	.24**	-.10	.14	-.13	.02	.07		
AN5	.05	.19	-.07	-.05	-.04	-.06	.43*	

\* Correlation is significant at .01 level.

\*\* Correlation is significant at .05 level.

Table 4.18 displays the canonical correlations, squared canonical correlations, tests of significance and redundancy indices for the three significant variates that resulted from the canonical correlation analysis.

Canonical variates can be interpreted on the basis of the canonical coefficients or canonical loadings (Hair, Anderson & Tatham, 1987). A canonical coefficient is much like a regression weight and reflects the unique contribution of the observed variable. A canonical loading is the simple linear correlation between an observed variable and its canonical variate. It indicates the shared variance between the variable and its canonical variate. Traditionally, canonical functions have been interpreted by examining the sign

Table 4.18. Canonical correlation analysis of the relationships between affective, continuance, and normative commitment and antecedent variables

Canonical root	$R_c$	$R_c^2$	Wilk's lambda	Chi square	$R_{ax}$	$R_{ay}$
1	.861	.74	.061	217**	.122	.317
2	.767	.59	.234	112**	.024	.220
3	.658	.43	.567	44*	.010	.085

$R_c$  is the canonical correlation coefficient.  $R_c^2$ , the squared coefficient, is a measure of the amount of variance in one canonical variate that is explained by the other canonical variate.  $R_{ax}$  and  $R_{ay}$ , the redundancy indices, are summary measures of the ability of one set of variables (taken as a set) to explain the other set of variables (taken one at a time).  $R_{ax}$  is the redundancy index for the antecedent variables given the canonical variate for the commitment variables.  $R_{ay}$  is the redundancy index for the commitment variables given the canonical variate for the antecedent variables.

\* Significant at .10 level.

\*\* Significant at .05 level.

and magnitude of the canonical coefficients. However, Hair, Anderson and Tatham (1987) note that interpreting the relative importance of a variable by its canonical weight can be misleading if the variables exhibit a high degree of multicollinearity (p.199).

Tests for multicollinearity in the two sets of variables were conducted. SPSS computes a Condition Index which is the square root of the ratio of the largest eigenvalue to each successive eigenvalue. An index larger than 15 indicates a possible problem with collinearity. An index greater than 30 indicates a serious problem with collinearity.

While diagnostics of variables AC, NC and CC indicated no problems with multicollinearity, the index computed for the antecedent variables suggests some potential problems, likely the result of the correlations between antecedents of affective



and normative commitment. Hair, Anderson and Tatham (1987) also note that a second problem with the use of canonical weights is that the weights tend to exhibit instability across samples (p.199). Because of these problems, canonical loadings are increasingly used as a basis for interpretation. It should be noted that Rencher (1988, 1992) objects to this approach.<sup>15</sup>

Both the canonical coefficients and the canonical loadings are reported in Table 4.19. Examination of the first canonical variate indicates moderately strong influences by each of the components of commitment. Comparison of the correlations (-.84 for AC, .57 for CC and -.50 for NC) suggests, however, that the first variate represents affective commitment. Within the set of antecedent variables, the largest correlations are with variables proposed as antecedents of affective commitment. Furthermore, seventeen of the 21 variables proposed as antecedents to affective commitment correlated above .30 with the first canonical variate. The affective antecedent variables not strongly correlated with the first canonical variate were goal difficulty, equity, overtime, and aggression. None of these variables exhibited strong correlations with any of the canonical variates. One of the variables proposed as an antecedent for normative commitment, time sufficiency, and one of the variables proposed as an antecedent for continuance

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<sup>15</sup> Rencher asserts that the correlations fail to reveal how the variables in a subset contribute jointly to the relationship with the other subset since the squared multiple correlations between each independent variable and the set of dependent variables ignore intercorrelations among the dependent variables and therefore only provide univariate information about how each dependent variable by itself related to the independent variables. He concludes that because the correlations furnish no information about the multivariate contribution of a variable in the presence of other variables they should not be used for interpretation (Rencher, 1992, p. 222).

commitment, time invested in profession, correlated only with the first canonical variate.

Examination of the second canonical variate also indicates moderately strong influences by each of the components of commitment although, once again, comparison of the correlations (-.51 for AC, -.82 for CC and -.45 for NC) suggests that the canonical variate is defined by a single component of commitment, continuance commitment. Two of the variables proposed as antecedents of continuance commitment (relocate and alternatives) exhibited strong correlations with the second canonical variate.

The third canonical variate is clearly defined within the commitment set by normative commitment ( $r=.74$ ). Within the antecedent set, however, none of the variables proposed as antecedents of normative commitment correlated strongly with the third canonical variates (or, it should be noted, with either of the first two variates). Consistent with previous research, these results confirm the difficulty in capturing the antecedents of normative commitment. Two of the variables proposed as antecedents of affective commitment, feedback and role model, were correlated with the third canonical variate, though not as strongly as with the first.

These results provide some evidence that males' and females' differing antecedent experiences are associated with varying levels and types of organizational commitment (Table 4.14). The third null hypothesis, that experiences of the public accounting work environment are not associated with organizational commitment, is thus rejected. Specifically, male accountants' more positive experience of the work environment is associated with a greater level of affective attachment to the work organization.

Table 4.19. Canonical loadings between composite measures commitment and antecedent variables

Variables	Canonical variates					
	1		2		3	
	Canonical coeff.	Loading	Canonical coeff.	Loading	Canonical coeff.	Loading
Commitment:						
Affective	-.84	-.74	-.51	-.45	-.18	-.77
Continuance	.57	.54	-.82	-.84	-.07	-.15
Normative	-.50	-.13	-.45	-.20	.74	1.14
Antecedents of commitment:						
AA1 Job challenge	-.48	.01	-.34	-.30	.08	.17
AA2 Role clarity	-.59	.03	-.14	-.17	-.09	.22
AA3 Goal clarity	-.51	-.22	.00	-.08	.15	.25
AA4 Goal difficulty	-.24	.06	-.01	-.18	.02	.03
AA5 Mgmt. responsiveness	-.54	.18	-.15	-.08	-.01	.37
AA6 Peer cohesion	.46	.04	-.02	.08	.29	.35
AA7 Organizational dependability	-.61	-.17	-.27	-.10	-.09	-.30
AA8 Equity	-.15	.10	.00	.24	.01	-.19
AA9 Personal importance	-.60	-.24	-.35	-.32	-.27	-.27
AA10 Feedback	-.35	.02	.10	.10	-.32	-.41

(table continued)

(table continued)

Variables	Canonical variates					
	1		2		3	
	Canonical coeff.	Loading	Canonical coeff.	Loading	Canonical coeff.	Loading
AA11 Participation	-0.51	-0.04	-0.07	0.1	-0.17	-0.11
AA12 Overtime	-.24	.23	-.13	.03	-.11	-.44
AA14 Training	-.31	-.02	.27	.10	.04	.49
AA15 Peer interaction	-.31	-.02	.12	.10	-.24	-.15
AA16 Superior interaction	-.43	-.26	.15	.24	.07	.50
AA17 Equal status	-.67	-.28	.12	.12	.05	.26
AA18 Promotion	-.58	.01	.16	.02	-.06	-.10
AA19 Clients	-.61	-.17	.07	.08	-.01	-.31
AA20 Role model	-.44	-.19	-.03	-.22	-.31	-.40
AA21 Mentor	-.40	.02	.303	.22	-.10	.37
AA22 Aggression	-.15	.07	-.02	.13	.02	-.03
AC1 Skills	-.37	-.21	.23	.32	-.14	-.14
AC2 Education	.25	-.03	-.23	-.12	.25	.45
AC3 Relocate	.14	-.07	-.48	-.26	.06	.10
AC4 Self-investment	-.03	-.01	-.20	-.21	.17	.12
AC5 Pension	.24	.06	-.18	.24	.26	.29
AC6 Alternatives	-.39	-.07	.47	.33	.21	-.01
AC8 Profession	-.45	-.27	-.16	-.26	.17	.46
AN1 Personal commitment	-.28	-.29	-.15	.11	.11	.08
AN2 General sense of obligation	-.18	-.14	-.03	-.04	-.10	-.03

(table continued)

(table continued)

Variables	Canonical variates					
	1		2		3	
	Canonical coeff.	Loading	Canonical coeff.	Loading	Canonical coeff.	Loading
AN3 Expectations	-.24	.12	-.13	-.29	.01	-.01
AN4 Time sufficiency	-.31	-.01	-.05	-.02	.01	.31
AN5 Role conflict	.12	.15	-.07	-.28	-.13	-.15

The results with regard to continuance commitment and normative commitment are less clear-cut. Though descriptive evidence suggests that the male accountants perceive employment alternatives and personal sacrifices differently than female accountants, the observed levels of continuance commitment (in terms of the composite measure of continuance commitment as well as CC: hisac and CC: loalt) do not differ significantly for male and female accountants. Finally, while the male accountants in the sample do exhibit a greater general sense of obligation and greater normative commitment to the work organization, the relationship between normative commitment and the experiences proposed as antecedents of normative commitment is questionable.

### RESEARCH QUESTION THREE

The next research issue concerns the relationship between the outcome of interest, intention to leave, and the various components of commitment. The research hypotheses to be tested are as follows:

H<sub>0</sub><sup>4</sup>: Male and female public accountants are equally likely to leave public accounting organizations, and

H<sub>0</sub><sup>5</sup>: Organizational commitment is not associated with intentions to leave.

Canonical correlation analysis was used to identify and quantify the association between the components of commitment and the three-measure outcome variable. The first set of variables consists of the composite measures for each of the components of commitment. The second set of variables consists of the three outcome measures, O1, O2, and O3. Of the three canonical functions produced, one, with a canonical correlation of .763, was significant at the .05 significance level. Its canonical root indicates that 58% of the variance in one canonical variate is accounted for by the other canonical variate. The redundancy index for this canonical function indicates that 46% of the variance in the outcome variables is explained by the canonical variate for the independent set. Table 4.20 displays the correlations between the two sets of variables. Table 4.21 displays the results of the canonical correlation analysis for the significant canonical function. Table 4.22 displays the canonical correlations, squared canonical correlations, tests of significance, and redundancy indices for the significant variate.

The analysis resulted in one significant canonical variate. Thus the fifth null hypothesis of no relationship between organizational commitment and intentions to leave should be rejected. The significant canonical variate is strongly influenced by both AC and NC. Both of these composite variables have strong inverse relationships with the outcome variables or assessments of intention to leave. The influence of CC on the first variate is small but does also indicate an inverse relationship with intention to leave.

Thus, the first canonical variate indicates the following: employees with high levels of affective and normative commitment to the organization are less likely to consider leaving. An individual's intentions to leave are not heavily influenced by continuance commitment.

Table 4.20. Correlations between composite measures of commitment and measures of intention to leave

	O1	O2	O3
AC	-.634*	-.629*	-.597*
CC	.026	-.114	-.114
NC	-.583*	-.560*	-.523*

\* Correlation is significant at the .01 level.

Table 4.21. Canonical loadings between composite measures of commitment and measures of intention to leave

Variables	Canonical coefficient	Canonical loading
Commitment:		
AC	-.92	-.68
CC	-.06	-.06
NC	-.82	-.46
Intentions to leave:		
O1	.91	.33
O2	.93	.48
O3	.82	.31

Table 4.22. Canonical correlation analysis of the relationships between composite measures of commitment and measures of intention to leave

Canonical root	$R_c$	$R_c^2$	Wilk's' lambda	Chi Square	$R_{\alpha}$	$R_{\beta}$
1	.763	.582	.39	91*	.46	.29

$R_c$  is the canonical correlation coefficient.  $R_c^2$ , the squared coefficient, is a measure of the amount of variance in one canonical variate that is explained by the other canonical variate.  $R_{\alpha}$  and  $R_{\beta}$ , the redundancy indices, are summary measures of the ability of one set of variables (taken as a set) to explain the other set of variables (taken one at a time).  $R_{\alpha}$  is the redundancy index for the commitment variables given the canonical variate for the measures of intention to leave.  $R_{\beta}$  is the redundancy index for the intention to leave variables given the canonical variate for the commitment variables.

\* Relationship is significant at .05 level.

MANOVA was used to determine whether intention to leave differed between the male and female accountants. The three outcome variables are highly correlated (Table 4.25), making MANOVA appropriate. The results of the analysis, are included in Table 4.26. The test statistics indicate that there are no significance differences between female and male accountants in intention to leave. Therefore the fourth null hypothesis, that male and female public accountants are equally likely to leave public accounting organizations, is not rejected. Because this result contradicts what previous research has suggested about the behavior of female accountants, univariate tests were conducted on each of the intention to leave variables. Variables O1 and O2 concern the frequency with which the employee thinks about leaving the organization and the likelihood that the employee will actually search for alternative employment within the next year, respectively. No significant differences between male and female accountants were



found with regard to these variables. However, a significant difference was found with regard to the third variable which assessed the likelihood that the employee would actually leave the organization within the next year. This difference suggests that while male and female accountants may experience similar levels of dissatisfaction with their current employment, females more often expect to leave the organization within a year. The results of the univariate analysis are included in Table 4.25.

Table 4.23. Correlations between intention to leave measures

	O1	O2	O3
O1	1.00	--	--
O2	.796*	1.00	--
O3	.663*	.629*	1.00

\* Correlation is significant at .01 level.

Table 4.24. MANOVA test for differences in composite measures of intentions to leave between male and female accountants

Variable	Hotelling's T-square	Wilk's Lambda	F	Significance
Intention to leave	.05	.95	1.87	.24

Table 4.25. Univariate test of differences in individual measures of intention to leave between male and female accountants

Variable	Female mean	Male mean	F	Sig.
O1 Frequently think about leaving	4.16	3.77	1.03	.31
O2 Likely will search for job	4.27	3.90	.70	.40
O3 Likely will actually leave	3.70	2.79	5.13	.02*

\* Relationship is significant at .05 level (two-tailed test).

In the final analysis, multivariate regression was used to generate a predictive model of intention to leave. The three measures of intention to leave were treated as three separate dependent variables and linear regression was used to estimate models predicting these outcomes. Based on the results of the factor analysis, four components of organizational commitment (AC, CC-hisac, CC-loalt, and NC) were included as predictor variables as well as a number of demographic variables (age, sex, marital status, presence of children, average weekly hours, spouse's average weekly hours, time with firm, and organizational level). In order to assess whether the data conform to the requisite assumptions of multiple regression, studentized residuals, partial regression plots, and standardized residuals were examined to confirm the homogeneity of variances, the linearity of the relationships between dependent and independent variables, and the normality of the dependent and independent variables, respectively. No substantial deviations were noted.

The technique of least-squares was used to estimate the regression equation. A sequential approach to variable selection, specifically, backward elimination, was employed. The results of the backward stepwise regressions for the three outcome measures are reported in Tables 4.26 (a) and (b), 4.27 (a) and (b), and 4.28 (a) and (b).

The  $R^2$  associated with the regression equation for O1 is .53, indicating that 53% of the this variable is explained by AC, NC, CC-hisac, CC-loalt and average weekly hours. According to the regression analysis, affective commitment and normative commitment to the organization were the most important predictors of variable O1. Both of these variables have negative regression coefficients indicating that as an employee's affective and normative commitment to the organization increase, thoughts of leaving the organization decrease. CC-hisac also has a significant negative coefficient, suggesting that as the employee's perceived organizational investments increase, the tendency to think about leaving decreases. Two variables displayed positive significant relationships with O1: CC-loalt and average weekly hours. This positive relationship implies that when employees perceive few employment alternative, they are less likely to think about leaving. Not surprisingly, as an employee's workload increases, thoughts of leaving the organization do as well.

The  $R^2$  associated with the regression equation predicting variable O2 is .39. Thirty-nine percent of the variation in O2 is explained by affective and normative commitment. Both of these variables have negative regression coefficients which indicates that as affective and normative commitment to the organization increase, the

probability of the employee searching for a job with another organization decreases.

Neither CC-loalt, CC-hisac nor any of the demographic variables were significant predictors of O2.

Table 4.26 (a). Predictive model of O1 regression estimates (full model)

Variable	Unstd. regression coefficient	Standard error	Standardized Beta	t-statistic	Sig.
Intercept	5.63	4.255		1.32	.20
AC	-.77	.23	-.42	-3.40	.00***
Age	.00	.09	-.11	-.52	.61
CC-hisac	-.48	.23	-.27	-2.11	.04**
CC-loalt	.39	.19	.27	2.09	.04**
Child	.57	.48	.16	1.19	.24
Time @ firm	.00	.10	.07	.36	.72
Avg hrs	.00	.03	.21	1.61	.12
% inc cont	.00	.02	.02	.18	.86
Level	-.25	.35	-.11	-.73	.47
Mar stat	1.67	1.11	.18	1.51	.14
NC	-.76	.26	-.37	-2.91	.00***
Sex	-.46	.44	-.13	-1.04	.31
Sp avg hrs	.00	.02	.12	.96	.35

R<sup>2</sup> (.588); Adjusted R<sup>2</sup> (.454).

\*\* Relationship is significant at .05 level.

\*\*\* Relationship is significant at .01 level.

Table 4.26 (b). Predictive model of O1 regression estimates (reduced model)

Variable	Unstd. regression coefficient	Standard error	Standardized Beta	t-statistic	Sig.
Intercept	8.26	1.72		4.79	.00***
AC	-.67	.19	-.36	-3.37	.00***
CC-hisac	-.49	.21	-.27	-2.36	.02**
CC-loalt	.36	.17	.25	2.14	.03**
Avg. weekly hours	.04	.02	.17	1.68	.09*
NC	-.77	.23	-.37	-3.29	.00***

R<sup>2</sup> (.529); Adjusted R<sup>2</sup> (.480).

\* Relationship is significant at .10 level.

\*\* Relationship is significant at .05 level.

\*\*\* Relationship is significant at .01 level.

Table 4.27 (a). Predictive model of O2 regression estimates (full model)

Variable	Unstd. regression coefficient	Standard error	Standardized Beta	t-statistic	Sig.
Intercept	10.15	4.63		2.19	.03**
AC	-.59	.25	-.32	-2.38	.028
Age	.00	.11	-.15	-.69	.50
CC-hisac	-.25	.25	-.14	-1.02	.32
CC-loalt	.00	.21	.00	.01	.99
Child	.63	.52	.17	1.21	.23
Time @ firm	.00	.10	-.02	-.10	.92
Avg hrs	.00	.03	.14	.99	.33
% inc cont	.00	.02	.20	1.32	.19
Level	-.29	.38	-.12	-.78	.44
Mar stat	-.50	1.21	-.05	-.42	.68
NC	-.81	.28	-.39	-2.87	.01***
Sex	-.33	.48	-.09	-.69	.50
Sp avg hrs	.00	.03	.24	1.76	.09*

$R^2$  (.523); Adjusted  $R^2$  (.369).

\*\* Relationship is significant at .05 level.

\*\*\* Relationship is significant at .01 level.

Table 4.27 (b). Predictive model of O2 regression estimates (reduced model)

Variable	Unstd. regression coefficient	Standard error	Standardized Beta	t-statistic	Sig.
Intercept	10.54	1.09		9.61	.00***
AC	-.58	.22	-.31	-2.61	.01***
NC	-.90	.24	-.43	-3.62	.00***

R<sup>2</sup> (.385); Adjusted R<sup>2</sup> (.361).

\*\*\* Relationship is significant at .01 level.

The R<sup>2</sup> associated with variable O3 was .49 indicating that 49% of the variation in this variable is explained by AC, CC-hisac, CC-loalt, level and NC. Four of these variables, AC, CC-hisac, level and NC, had negative regression coefficients suggesting that as affective commitment, perceived organizational investments, organizational level, and normative commitment increase, the likelihood of the employee's imminent departure decreases. CC-loalt is also a significant predictor of an employee's impending departure. The positive regression coefficient for CC-loalt suggests that as an employee's perceived employment alternatives diminish, so does that employee's intention to leave.

Table 4.28 (a). Predictive model of O3 regression estimates (full model)

Variable	Unstd. Regression coefficient	Standard error	Standardized Beta	t-statistic	Sig.
Intercept	11.26	5.3		2.14	.04**
AC	-.91	.28	-.42	-3.2	.00***
Age	.00	.12	-.14	-.63	.53
CC-hisac	-.67	.28	-.32	-2.39	.02**
CC-loalt	.48	.23	.28	2.07	.05**
Child	.11	.59	.03	.18	.86
Time @ firm	.00	.12	.17	.83	.41
Avg hrs	.00	.04	-.08	-.61	.54
% inc cont	.00	.02	.28	1.95	.06*
Level	-.58	.43	-.21	-1.35	.18
Mar stat	.00	1.27	-.00	-.04	.97
NC	-.63	.32	-.26	-1.95	.06*
Sex	.18	.54	.04	.33	.74
Sp avg hrs	.00	.03	.09	.70	.49

$R^2$  (.549); Adjusted  $R^2$  (.402).

\* Relationship is significant at .10 level.

\*\* Relationship is significant at .05 level.

\*\*\* Relationship is significant at .01 level.



Table 4.28 (b). Predictive model of O3 regression estimates (reduced model)

Variable	Unstd. Regression coefficient	Standard error	Standardized Beta	t-statistic	Sig.
Intercept	10.09	1.40		7.20	.00***
AC	-.76	.24	-.34	-3.11	.00***
CC-hisac	-.63	.25	-.30	-2.47	.02**
CC-loalt	.54	.20	.31	2.68	.01***
Organizational level	-.63	.29	-.23	-2.16	.03**
NC	-.54	.28	-.22	-1.87	.06*

$R^2$  (.494); Adjusted  $R^2$  (.441).

\* Relationship is significant at .10 level.

\*\* Relationship is significant at .05 level.

\*\*\* Relationship is significant at .01 level.

Three of the demographic variables are moderately correlated: age, time with firm, and organizational level (Table 4.29). This relationship prompts concern regarding multicollinearity: when independent variables are highly correlated, it is difficult to separate out the effect of one with any degree of precision. As suggested by Hair, Anderson, Tatham, and Black (1995), the impact of collinearity was assessed using the tolerance value and Variance Inflation Factors.<sup>16</sup> The results of this analysis are included

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<sup>16</sup> "The tolerance value is 1 minus the proportion of the variable's variance explained by the other predictors. Thus a high tolerance value indicates little collinearity and tolerance values approaching zero indicate that the variable is almost totally accounted for by the other variables. The variance inflation factor (VIF) is the reciprocal of the tolerance value; thus we look for small VIF values as indicative of low intercorrelation among variables" (Hair, Anderson, Tatham, & Black, 1995, p. 114).

in Table 4.30. The intercorrelations among the three variables are moderately high.

However, because the variables measure three distinct concepts, all three are included in the analysis. The intercorrelation of these variables complicates interpretation of each the regression equations because it is not possible to separate out the predictive ability of age, time with firm, and level.

It should be noted that, as predicted, gender is not a significant predictor of variables O1, O2 or O3. Thus, while female accountants are more likely to leave, gender is not a significant predictor of intention to leave an organization.

Table 4.29. Correlations between composite measures of commitment and selected demographic variables

	AC	CC- hisac	CC- loalt	NC	age	sex	mar stat	Child	avg hrs	sp avg hrs	% inc	level	time @ firm
AC													
CC- hisac	.23												
CC-loalt	-.11	.48											
NC	.53	.22	-.12										
age	.40	.28	.03	.36									
sex	-.19	-.02	.10	-.06	-.21								
mar stat	.19	.14	-.09	.22	.28	-.09							
child	.17	.14	.17	.13	.22	-.11	.17						
avg hrs	.18	.02	-.14	.12	.10	-.28	-.12	-.18					
sp avg hrs	-.05	.03	.12	-.08	-.24	.34	-.06	-.05	-.21				
% inc cont	.19	.22	.07	.23	.40	-.24	-.16	.00	.30	-.39			
level	.33	.30	.27	.30	.66	-.14	.04	.37	.08	.01	.15		
time @ firm	.45	.19	.06	.41	.88	-.27	.17	.30	.14	-.08	.38	.71	1.0

Table 4.30. Test for multicollinearity among age, level and time with firm

Variable	Tolerance	Variance Inflation
Age	.239	4.185
Time with firm	.256	3.912
Organizational level	.471	2.122

## CHAPTER FIVE: SUMMARY AND CONCLUSIONS

### SUMMARY OF RESULTS

The results of this study indicate that male and female accountants do experience their work environment differently to a limited extent. However, for the most part, the results suggest that female accountants experience their work environments in much the same way as do male accountants. The results also indicated that there is a significant difference in the organizational commitment of male and female accountants. Male accountants have both stronger affective attachment and normative attachment to their work organizations. This stronger commitment to the work organization means that while men and women are equally likely to consider leaving and to search for alternative employment, women indicate a stronger intent to actually leave the organization. Note, however, that sex is not a significant predictor of intention to leave. Of the demographic variables analyzed, only organizational level and the average number of hours worked weekly are significant predictors of intention to leave.

The interview data collected supported these results. In addition to increasing their validity, the comments made by these subjects illuminated one matter in particular. Although sex was not expected to be a significant predictor of intention to leave, more pronounced gender differences in other variables would have allowed greater insight as to why women are more likely to leave public accounting firms. What the interview data suggests is that men and women increasingly leave public accounting firms for the same reasons; specifically, quality of life and work/family balance issues.

The typical respondent to the survey was a married individual in his or her thirties with a working spouse and a family. Anecdotal evidence suggests that this cohort is more concerned with balancing their work and personal lives than previous generations and increasingly recognizes an interrelationship between these two spheres. A number of interview subjects, both men and women, spoke of the ways in which workplace conditions such as excessive time demands, travel, and elevated levels of stress negatively impacted their personal lives.

In addition to these quality of life issues, because dual-career couples tend to have increasingly egalitarian relationships, men in this cohort are increasingly accepting responsibility for a greater share of what has been traditionally has been considered “women’s work.” This means is that what were once considered problems for working women are now truly workplace issues. The interview data suggest that work/ family balance issues are critical consideration for both men and women planning careers in public accounting.

## THEORETICAL CONTRIBUTIONS

A number of theoretical contributions by this study can be identified. First, while the multi-dimensional model of organizational commitment employed in the study is well established in the organizational psychology and management literature, this study is the first application of the model to the public accounting work environment. Previous studies of organizational commitment in the accounting literature have relied largely on now outdated uni-dimensional models. These studies have generally assessed only affective commitment. This study, therefore, makes a significant theoretical contribution

by introducing a multi-dimensional conception of organizational commitment to behavioral research in accounting.

While other studies employing the Allen and Meyer (1990) multidimensional model of organizational commitment have examined gender differences as an incidental part of the research, this study is the first use of the model to specifically look at gender differences in organizational commitment. The model provided a systematic means of comparing the experiences of men and women in the public accounting work environment. Because the results suggest that male and female accountants do experience the public accounting work environment somewhat differently, that these different experiences do lead to variations in their commitment to the work organization, and, consequently, in their intentions to leave the organization, the introduction of a gendered dimension to the model of organizational commitment is a significant contribution.

Additional antecedent variables were developed for the study in hopes of capturing unique aspects of the public accounting work environment and the unique experiences of women in this environment. These variables were developed based on an extensive review of the literature on gender in the workplace. Of the ten variables developed for the study, seven show promise in either capturing organizational experiences specific to the public accounting work environment or in identifying gendered aspects of this environment. Of the affective commitment antecedent variables proposed in the study, measures assessing employees' attitudes regarding the reasonableness of overtime, the frequency of socializing with superiors, equality of status

with peers, likelihood of promotion, and the presence of a role model or mentor displayed significant associations with affective attachment to the organization. Of the two normative commitment antecedent variables proposed, neither displayed a significant association with normative commitment.

A final theoretical contribution is the proposed use of the multidimensional model of organizational commitment as a theoretical framework for synthesizing the literature on gender in the accounting workplace. The model predicts that various organizational and extra-organizational factors influence the commitment of male and female accountants, and that an individual's attitudes toward commitment determine their intention to leave the organization. In addition to providing a means for synthesizing the existing literature, the model facilitates the identification of specific aspects of the public accounting work environment which are unexamined. For example, while this study did not detect gender differences in the adoption of role models or mentors, closer examination of this aspect of the work environment is needed.

## PRACTICAL CONTRIBUTIONS

The study touches on a number of issues that are relevant to managers of public accounting firms and to the public accounting profession. As noted in Chapter One, while public accounting firms have traditionally expected and accepted a high turnover rate among their professionals, technology and an increasingly competitive marketplace are forcing a change in the traditional staffing model. Consequently, there is increasing concern with retention of staff in general. Because female accountants have a higher

turnover rate than males, there is particular concern about the driving force behind their departure.

The data suggests that, while women are negatively impacted by some specific features of the work environment, many of the reasons why they leave these firms are the same ones cited by men. One explanation is that the men in the sample increasingly find themselves in the same position as the women. In other words, it is a “generational thing” as much as a “gender thing.” This sort of thinking is clearly reflected in the recently expressed concern by the AICPA Women and Family Issues Executive Committee for research focusing on retention issues for the “under 35” group.

This study addresses the issue of retention by identifying the kinds of organizational commitment that firms should foster, the experiences which foster particular kinds of commitment and, the specific experiences which differ between female and male public accountants. In addition to addressing employees’ concerns with work/ family balance issues, firms should also take note of the gendered aspects of the relationship between affective commitment and intentions to leave. Affective commitment is the single best predictor of intention to leave the public accounting organization. Female public accountants express less affective attachment to these organizations and are more likely to leave. Firms concerned with the issue of female accountants’ career development would do well to address this issue.

#### WEAKNESSES OF THE STUDY

The most obvious limitation of the study is the poor response rate and the resulting small sample size. Specific concerns included nonresponse bias, low power,



and the appropriateness of using a small sample for certain statistical techniques.

Although the test for non-response bias, in which the responses from original respondents were compared to a second sample of responses collected from former non-respondents, indicated no problems with non-response bias, there is still the possibility that the accountants who responded to the survey were those that felt strongly about the issues of balancing work and family and about women's career development. It should be noted that the test for non-response bias was itself limited by the small size of the second sample. In both the test for non-response bias and in other tests of the significance of differences between groups, the small sample size reduced the power of the tests to detect false null hypotheses. Thus, greater differences may exist between both the respondents and the former non-respondents and between female and male accountants than these results suggest. In analyzing the data, the adequacy of the resulting small sample was a concern with regard to the use of certain statistical techniques, confirmatory factor analysis in particular. Kline (1994), among others, however, is clear that a sample size of 100 is sufficient. In choosing the measures of goodness-of-fit used to evaluate the proposed factor models, sample size was explicitly considered.

A second limitation of the study is that the confirmatory factor analysis indicated that, for each of the proposed four models, model fit was less than perfect. Ideally, the Chi Square computed for a proposed model would be non-significant, indicating that the data fit the model. To indicate satisfactory fit, the other indices computed should have been around .90. Because the focus of the study is not model development and because

the computed measures of fit were in line with the measures of fit computed in published studies employing these models, this limitation is not a significant problem.

These problems do, however, leave open the question of whether the three factor model or four factor model provides a better fit for the data. Because the models are not nested (i.e., have different numbers of latent constructs), it is not possible to determine statistically which model provides better fit. In terms of the computed measures of goodness-of-fit, the four factor model does fare better than the correlated three factor model. The four factor model is more descriptive as well. The high degree of correlation between the high personal sacrifice component and the low employment alternatives component of continuance commitment is, however, problematic. The results of this study, as well as previous research, suggest a need to develop more distinctive measures of CC-loalt and CC-hisac.

The focus of this study is on gender differences in the public accounting work environment. To this end, antecedent variables were added in hopes of capturing specific aspects of the public accounting work environment and gendered experiences of this environment. The results of the study indicate significant gender differences in only one of the 34 antecedent variables tested. Previous research as well as anecdotal evidence suggests that the public accounting work environment is more deeply gendered than these results suggest. Furthermore, these results explain only to a very limited extent why women are more likely to leave public accounting firms. One difficulty is the low reliability of the continuance and normative commitment scales. Consistent with previous research, reliability analysis based on inter-correlation of the scale items

suggests that these scales need further development. A second limitation is that, as noted above, the small sample employed limits the power of the tests of significance to detect differences. A further difficulty lies in capturing relevant experiences. Many of these experiences are difficult to identify. Haslett and Lipman (1997) draw a distinction between covert, overt and subtle, discrimination against women and suggest that what is at work in organizations today is “subtle sexism.” or a pattern of nonconscious bias against women. This practice is discussed in terms of the concept of *micro inequities* (Haslett & Lipman, 1997). According to Haslett and Lipman, a micro inequity is an “incident so small that one is tempted to ignore it.” Each incident is perceived as trivial, but the “aggregate effect is to exclude people and to make them less confident and productive” (p.36). The results of this study may also be limited by the difficulties in capturing the micro inequities of the public accounting work environment.

A final concern is the degree of multicollinearity exhibited by some of the variables. In developing predictive models of intention to leave, regression diagnostics indicated some problems with multicollinearity in the independent variables. The impact of multicollinearity was assessed by dropping highly correlated independent variables, examining the correlation coefficients between the independent variables alone with the dependent variables and running multicollinearity diagnostics. In the end, however, few remedies were available.

## FUTURE RESEARCH

A number of other research questions can be addressed using the data set collected for this project. Other analyses are possible which may provide greater insight into what

fosters particular kinds of organizational commitment. For example, the extent to which demographic variables and antecedent experiences predict the organizational commitment factors most closely associated with each of the intention to leave variables can be examined as a means of identifying precisely what sorts of experiences lead both men and women to consider leaving public accounting firms.

As concern with retention issues, prompted by recognition of the costs associated with turnover, increases among public accounting firms and the profession, renewed interest in behavioral research into organizational commitment and its relationship to turnover may follow. Additional research using the multidimensional model of organizational commitment should focus on the development of additional antecedents including those specific to the public accounting work environment as well as gendered experiences of it. In keeping with the idea of the multidimensional model of organizational commitment as a theoretical framework, additional antecedents are needed to investigate other aspects of work organization. Some of these unexamined areas include mentoring and role model relationships, formal and informal evaluation practices, alternative organization of work, sex segregation within the firm and the extent to which both women and men must adapt to the organization's culture. In looking at the antecedent variables studied, many of these antecedent variables measure *feelings* about the work organization. For this research to make a meaningful contribution to practice, we need to identify what experiences are behind those feelings and determine whether these experiences differ for men and women.

As discussed earlier in this chapter, the AICPA Women and Family Issues Executive Committee, in response to the needs of member firms, is encouraging research into the attitudes of “under 35” professionals toward their careers in public accounting. Their concern is that as quality of life and work/ family balance issues become increasingly important to this segment of their workforce, turnover may increase, impacting personnel costs and productivity. The multidimensional model employed in this study could be used to examine “generational” differences as well as gender differences.

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## APPENDIXES

### APPENDIX I ORGANIZATIONAL COMMITMENT SCALES (Allen and Meyer, 1990)

Note: Reverse keyed items are indicated by (R). All items have seven-point response scales.

#### Affective Commitment Scale

- A1: I would be very happy to spend the rest of my career with this organization.
- A2: I enjoy discussing my organization with people outside of it.
- A3: I really feel as if this organization's problems are my own.
- A4: (R) I think I could become as easily attached to another organization as I am to this one.
- A5: (R) I do not feel "emotionally attached" to this organization.
- A6: (R) I do not feel like "part of the family" at my organization.
- A7: This organization has a great deal of personal meaning for me.
- A8: (R) I do not feel a strong sense of "belonging" to my organization.

#### Continuance Commitment Scale

- C1: Right now, staying with my organization is a matter of necessity as much as desire.
- C2: It would be very hard for me to leave my organization right now, even if I wanted to.
- C3: Too much of my life would be disrupted if I decided I wanted to leave my organization now.
- C4: I feel that I have too few options to consider leaving this organization.

(appendix continued)

(appendix continued)

Continuance Commitment Scale

- C5: One of the major reasons that I continue to work for this organization is that leaving would require considerable personal sacrifice -- another organization might not match the overall benefits that I have here.
- C6: One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.
- C7: (R) I am not afraid of what might happen if I quit my job right now without having another one lined up.
- C8: (R) It wouldn't be too costly for me to leave my organization in the near future.

Normative Commitment Scale

- N1: I was taught to believe in the value of remaining loyal to one organization.
- N2: If I got another offer for a better job elsewhere, I would not feel it was right to leave my organization.
- N3: I think that people these days move from company to company too often.
- N4: I do not believe that a person must always be loyal to his or her organization.
- N5: (R) Jumping from organization to organization does not seem at all unethical to me.
- N6: One of the major reasons that I continue to work for this organization is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain.
- N7: Things were better in the days when people stayed with one organization for most of their careers.
- N8: (R) I do not think that wanting to be a "company man" or "company woman" is sensible anymore.

APPENDIX II  
ANTECEDENTS OF ORGANIZATIONAL COMMITMENT  
(Allen and Meyer, 1990)\*

Note: Reverse keyed items are indicated by (R). All items have seven-point response scales.

Antecedents of affective commitment

AA1: (Job challenge) In general, the work I am given to do at my organization is challenging and exciting.

AA2: (Role clarity) This organization always make it clear what is expected of me.

AA3: (Goal clarity) (R) In my organization, I often find myself working on assignments without a clear understanding of what it is I am supposed to be doing.

AA4: (Goal difficulty) (R) The requirements of my job are not particularly demanding.

AA5: (Management receptiveness) The top management people in my organization pay attention to ideas brought to them by other employees.

AA6: (Peer cohesion) Among the people in this organization there are few close relationships.

AA7: (Organizational dependability) I feel I can trust this organization to do what it says it will do.

AA8: (Equity) (R) There are people in this organization who are getting much more than they deserve and others who are getting much less.

AA9: (Personal importance) In this organization you are encouraged to feel that the work you do makes important contributions to the larger aims of the organization.

AA10: (Feedback) (R) I am rarely given feedback concerning my performance on the job.

AA11: (Participation) In my organization, I am allowed to participate in decisions regarding my workload and performance standards.

(appendix continued)

(appendix continued)

Antecedents of affective commitment

AA12: (Overtime) Given the nature of the work, the amount of overtime required by this job is reasonable.

AA14: (Training) This organization provides me with adequate training for future responsibilities.

AA15: (Interaction with peers) I frequently socialize with my co-workers outside of the workplace.

AA16: (Interaction with superiors) My superiors regularly invite me to socialize outside the workplace.

AA17: (Status) I feel that I have equal status with my peers.

AA18: (Opportunity) I feel that I have as good a chance as any of my co-workers of being promoted.

AA19: (Client assignments) In general, I am satisfied with the clients whose jobs I have been assigned.

AA20: (Role models) Among the people in this organization, there are people I consider role models and whose behavior I emulate.

AA21: (Mentor) In my organization, there is someone whom I consider a mentor.

AA22: (Aggressiveness) (R) Working for this organization has required me to become more aggressive.

Antecedents of continuance commitment

AC1: (Skills) The skills and experiences I have obtained at my current organization would be useful at another organization.

AC2: (Education) My formal education would not be very useful if I was working anywhere but at this or a very similar organization.

(appendix continued)

(appendix continued)

Antecedents of continuance commitment

- AC3: (Relocate) If I were to leave my organization, it is likely that I would have to move to a different location.
- AC4: (Self-investment) I have had to invest a great deal of time and effort in this organization ('learning the ropes', etc.).
- AC5: (Pension) If I were to leave my current organization now, I would lose retirement funds which I would have received if I stayed with the organization.
- AC6: (Alternatives) If I were to leave this organization, I would have little difficulty finding a comparable or better job elsewhere.
- AC8: (Profession) Had I not invested a great deal of time and money in becoming a member of this profession, I would leave accounting altogether.

Antecedents of normative commitment

- AN1: (Organizational commitment norm) Employees in this organization are expected to have a strong sense of personal commitment to the organization.
- AN2: (General sense of obligation) There are things one ought to do in life whether he/she likes it or not.
- AN3: (Obligation) I feel obligated to live up to the expectations of those who have helped me along the way.
- AN4: (Other obligations) I generally have sufficient time to fulfill all of my obligations.
- AN5: (Role conflict) I frequently experience conflict between responsibilities to my family and those to my work.(R)

\* Variables AA12 - 22 and variables AN4 and AN5 were developed for this study.

**APPENDIX III**  
**OUTCOMES OF COMMITMENT**  
**(Allen and Meyer, 1990)**

**Note: All items have seven-point response scales.**

- O1: I frequently think about leaving my current employer.**
- O2: It is likely that I will search for a job in another organization.**
- O3: It is likely that I will actually leave the organization within the next year.**

APPENDIX IV  
QUESTIONNAIRE

SURVEY OF ORGANIZATIONAL COMMITMENT

(appendix continued)

Part 1: Listed below is a series of statements that represent possible feelings that individuals might have about the organization for which they work. With respect to your own feelings about the particular organization for which you are now working, please indicate the degree of your agreement or disagreement with each statement by darkening a number from 1 to 7 using the following response scale:

- ① - Strongly Disagree
- ② - Moderately Disagree
- ③ - Slightly Disagree
- ④ - Neither Agree nor Disagree
- ⑤ - Slightly Agree
- ⑥ - Moderately Agree
- ⑦ - Strongly Agree

- |   |               |
|---|---------------|
| 1. I really feel as if this organization's problems are my own.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 2. Right now, staying with my organization is a matter of necessity as much as desire.  | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 3. If I got another offer for a better job elsewhere, I would not feel it was right to leave my organization.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 4. Too much of my life would be disrupted if I decided I wanted to leave my organization now.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 5. One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 6. Things were better in the days when people stayed with one organization for most of their careers.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 7. I think I could easily become as attached to another organization as I am to this one.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 8. I do not think that wanting to be a "company man" or "company woman" is sensible anymore.  | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 9. I do not feel "emotionally attached" to this organization.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 10. I think that people these days move from company to company too often.  | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 11. It would be very hard for me to leave my organization right now, even if I wanted to.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 12. One of the major reasons I continue to work for this organization is that I believe loyalty is important and therefore feel a sense of moral obligation to remain.  | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 13. I feel that I have too few options to consider leaving this organization.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 14. I do not feel like "part of the family" at my organization.   | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 15. One of the major reasons I continue to work for this organization is that leaving would require considerable personal sacrifice - another organization may not match the overall benefits that I have here. | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 16. I am not afraid of what might happen if I quit my job right now without having another one lined up.  | ① ② ③ ④ ⑤ ⑥ ⑦ |
| 17. I do not believe that a person must always be loyal to his or her organization.   | ① ② ③ ④ ⑤ ⑥ ⑦ |

(appendix continued)



(appendix continued)

18. This organization has a great deal of personal meaning for me.	① ② ③ ④ ⑤ ⑥ ⑦
19. I do not feel a strong sense of "belonging" to my organization.	① ② ③ ④ ⑤ ⑥ ⑦
20. Jumping from organization to organization does not seem at all unethical to me.	① ② ③ ④ ⑤ ⑥ ⑦
21. It wouldn't be too costly for me to leave my organization in the near future.	① ② ③ ④ ⑤ ⑥ ⑦
22. I would be very happy to spend the rest of my career with this organization.	① ② ③ ④ ⑤ ⑥ ⑦
23. I enjoy discussing my organization with people outside of it.	① ② ③ ④ ⑤ ⑥ ⑦
24. I was taught to believe in the value of remaining loyal to one organization.	① ② ③ ④ ⑤ ⑥ ⑦
25. In general, the work I am given to do at my organization is challenging and exciting.	① ② ③ ④ ⑤ ⑥ ⑦
26. Given the nature of the work, the amount of overtime required by this job is reasonable.	① ② ③ ④ ⑤ ⑥ ⑦
27. This organization always make it clear what is expected of me.	① ② ③ ④ ⑤ ⑥ ⑦
28. I feel that I have equal status with my peers in the workplace.	① ② ③ ④ ⑤ ⑥ ⑦
29. I generally have sufficient time to fulfill all of my obligations.	① ② ③ ④ ⑤ ⑥ ⑦
30. Had I not invested a great deal of time and money in becoming a member of this profession, I would leave accounting altogether.	① ② ③ ④ ⑤ ⑥ ⑦
31. Employees in this organization are expected to have a strong sense of personal commitment to the organization.	① ② ③ ④ ⑤ ⑥ ⑦
32. I feel that I have as good a chance as any of my co-workers of being promoted.	① ② ③ ④ ⑤ ⑥ ⑦
33. In my organization, I often find myself working on assignments without a clear understanding of what it is I am supposed to be doing.	① ② ③ ④ ⑤ ⑥ ⑦
34. In my organization, there is someone whom I consider a mentor.	① ② ③ ④ ⑤ ⑥ ⑦
35. Working for this organization has required me to become more aggressive.	① ② ③ ④ ⑤ ⑥ ⑦
36. The requirements of my job are not particularly demanding.	① ② ③ ④ ⑤ ⑥ ⑦
37. The top management people in my organization pay attention to ideas brought to them by other employees.	① ② ③ ④ ⑤ ⑥ ⑦
38. Among the people in this organization there are few close relationships.	① ② ③ ④ ⑤ ⑥ ⑦
39. My formal education would not be very useful if I was working anywhere but at this or a very similar organization.	① ② ③ ④ ⑤ ⑥ ⑦
40. I feel I can trust this organization to do what it says it will do.	① ② ③ ④ ⑤ ⑥ ⑦
41. There are people in this organization who are getting much more than they deserve and others who are getting much less.	① ② ③ ④ ⑤ ⑥ ⑦
42. My superiors regularly invite me to socialize outside the workplace.	① ② ③ ④ ⑤ ⑥ ⑦
43. If I were to leave your organization, it is likely I would have to move to a different location.	① ② ③ ④ ⑤ ⑥ ⑦
44. I have had to invest a great deal of time and effort in this organization ('learning the ropes', etc.)	① ② ③ ④ ⑤ ⑥ ⑦
45. It is likely that I will actually leave this organization within the next year.	① ② ③ ④ ⑤ ⑥ ⑦

(appendix continued)

(appendix continued)

46. In this organization you are encouraged to feel that the work you do makes important contributions to the larger aims of the organization.	① ② ③ ④ ⑤ ⑥ ⑦
47. I frequently experience conflict between responsibilities to my family and those to my work.	① ② ③ ④ ⑤ ⑥ ⑦
48. In my organization, I am allowed to participate in decisions regarding my workload and performance.	① ② ③ ④ ⑤ ⑥ ⑦
49. If I were to leave this organization, I would have little difficulty finding a comparable or better job elsewhere.	① ② ③ ④ ⑤ ⑥ ⑦
50. I feel obligated to live up to the expectations of those who have helped me along the way.	① ② ③ ④ ⑤ ⑥ ⑦
51. This organization provides me with adequate training for future responsibilities.	① ② ③ ④ ⑤ ⑥ ⑦
52. I frequently socialize with my co-workers outside of the workplace.	① ② ③ ④ ⑤ ⑥ ⑦
53. I am rarely given feedback concerning my performance on the job.	① ② ③ ④ ⑤ ⑥ ⑦
54. In general, I am satisfied with the clients whose jobs I have been assigned.	① ② ③ ④ ⑤ ⑥ ⑦
55. I frequently think about leaving my current employer.	① ② ③ ④ ⑤ ⑥ ⑦
56. The skills and experiences I have obtained at my current organization would be useful at another organization.	① ② ③ ④ ⑤ ⑥ ⑦
57. If I were to leave my current organization now, I would lose retirement funds which I would have received if I stayed with the organization.	① ② ③ ④ ⑤ ⑥ ⑦
58. There are things one ought to do in life whether he/she likes it or not.	① ② ③ ④ ⑤ ⑥ ⑦
59. It is likely that I will search for a job in another organization.	① ② ③ ④ ⑤ ⑥ ⑦
60. Among the people in this organization, there are people I consider role models and whose behavior I emulate.	① ② ③ ④ ⑤ ⑥ ⑦

(appendix continued)

(appendix continued)

Part 2. Demographic Information.

1. What year were you born? \_\_\_\_\_
2. What is your sex? \_\_\_\_\_ male \_\_\_\_\_ female
3. Which of the following are you? \_\_\_\_\_ white \_\_\_\_\_ black \_\_\_\_\_ asian \_\_\_\_\_ other (specify) \_\_\_\_\_
4. a. How many years of schooling beyond high school did you complete? \_\_\_\_\_ years  
b. What is your highest degree attained? \_\_\_\_\_ Bachelors \_\_\_\_\_ Masters \_\_\_\_\_ other (specify) \_\_\_\_\_
5. a. Are you presently employed? \_\_\_\_\_ yes \_\_\_\_\_ no  
b. If yes, how many hours do you work per week (on average)? \_\_\_\_\_ hours  
c. a. In which division do you work? \_\_\_\_\_ audit \_\_\_\_\_ tax \_\_\_\_\_ consulting  
b. What is your exact job title? \_\_\_\_\_  
c. How long have you held this position? \_\_\_\_\_ years \_\_\_\_\_ months  
d. How long have you worked for your organization? \_\_\_\_\_ years  
e. What is your industry specialization? \_\_\_\_\_
6. With regard to the job on which you are currently working, how many people do you supervise? \_\_\_\_\_ people
7. a. Are you now \_\_\_\_\_ married \_\_\_\_\_ widowed \_\_\_\_\_ divorced \_\_\_\_\_ separated \_\_\_\_\_ never married  
b. If married, separated, or divorced, what year did you get married? \_\_\_\_\_ year  
c. If divorced, what year did you get divorced? \_\_\_\_\_ year  
d. If married, is your spouse employed? \_\_\_\_\_ yes \_\_\_\_\_ no  
e. If employed, how many hours per week does your spouse work (on average)? \_\_\_\_\_ hours
8. a. How many people live in your household? \_\_\_\_\_ people  
b. Please list all members of your household.

Person	1	2	3	4	5
Age (years)	_____	_____	_____	_____	_____
Sex (M/F)	_____	_____	_____	_____	_____

Relationship  
to respondent \_\_\_\_\_
9. What percentage of household income do you contribute? \_\_\_\_\_ %
10. a. Have you ever taken more than one week off for family leave? \_\_\_\_\_ yes \_\_\_\_\_ no  
b. If so, in what year? \_\_\_\_\_ year  
c. How long were you away from work? \_\_\_\_\_ weeks \_\_\_\_\_ months \_\_\_\_\_ years

APPENDIX V  
SAMPLE COVER LETTER

Dear       :

As a practicing CPA, I was intrigued by the dynamics of the public accounting workplace. As a doctoral candidate in accounting at Louisiana State University, I am interested in issues concerning women's upward mobility as well as the challenge of balancing career and family. These issues are of rising concern to public accounting firms as well as a high priority for the American Institute of Certified Public Accountants.

In order to help the accounting profession address the career advancement of women CPAs and the ability of both men and women to achieve a balance among personal, family and professional responsibilities, I am conducting a survey to gather data on men and women in the accounting profession. I would like you to complete the enclosed questionnaire.

Please note that the survey is entirely confidential and I am not asking the identity of your firm. In no way will your name or the firm's name be associated with the responses. The data gathered will be used only in summary form.

I will greatly appreciate your participation in the study by answering the questionnaire as accurately and completely as possible. The reliability and usefulness of the results depends on your participation.

I have also enclosed an interview card. If you are willing to participate in a short telephone interview, please complete and return the interview card with your questionnaire.

Please return your completed questionnaire in the enclosed postage-paid envelope at your earliest convenience. Your timely response is crucial to the success of this important effort.

Thank you in advance for your cooperation.

Sincerely,

H. Lynn Stallworth

## **APPENDIX VI**

### **SAMPLE INTERVIEW QUESTIONS**

- 1. What did you initially envision your career path to be, and how have your goals changed?**
- 2. What advantages would the "ideal job" offer that your job at present does not?**
- 3. Do you have a role model or a mentor in your firm? Do you consider yourself to be a mentor?**
- 4. How has the public accounting workplace changed in the period during which you have been employed?**
- 5. Why do you think that women have a higher turnover rate than men in public accounting firms?**

## APPENDIX VI

### SUMMARY OF RESPONSES TO INTERVIEW QUESTIONS

#### 1. *What did you initially envision your career path to be, and how have your goals changed?*

Responses to this question fell into three basic categories: those individuals who entered at the traditional staff level and who anticipated climbing through the ranks to the partnership level, individuals who entered at the traditional staff level and who never intended to achieve partnership status, and individuals who entered at some level other than the staff level who were somewhat ambiguous about their career paths.

Of the individuals who entered at the staff level and whose goal was to achieve partnership status, several had made it. Of the managers interviewed, "newer" managers seemed fairly optimistic about their chances of achieving this goal, while several of the "older" managers were considering other options because they felt that the partnership track was lengthening. While several seniors still considered partnership a realistic goal, others had reconsidered.

Those individuals who entered at the staff level and who did not have a goal of partnership, for the most part, intended to take advantage of the training and experience gained working at these firms before moving on to industry or further education.

The final group, those individuals who entered the public accounting firms at some level other than staff, were somewhat more ambiguous about their goals. Some saw their jobs as stepping stones to other possibilities, while others contemplated the possibility of partnership.

#### 2. *What advantages would the "ideal job" offer that your job at present does not?*

Advantages discussed included more money, better benefits, greater flexibility, quality of life issues, better opportunities for advancement, less overtime, less stress, less travel, new challenges, and more opportunities for decision-making.

#### 3. *Do you have a role model or a mentor in your firm? Do you consider yourself to be a mentor?*

Most individuals had someone that they considered a role model, and many had what they considered to be a formal mentoring relationship. Of the more senior interviewees, most claimed to serve as a mentor for at least one, and in many cases, several subordinates. With regard to gender, several male interviewees stressed that they made a point of mentoring both male and female subordinates.

(appendix continued)

(appendix continued)

*4. How has the public accounting workplace changed in the period during which you have been employed?*

More senior individuals focused on the impact of technology and the “information explosion” and the resulting changes. These include a move away the traditional staffing model, specifically, the trend toward hiring more experienced staff with particular areas of expertise. Other changes discussed included the increasing presence of women, increasing acceptance of women at the partnership level, a higher level of awareness at the partnership level of the importance of balancing work with personal concerns, and a shift toward more flexibility, at least on an informal basis.

*5. Why do you think that women have a higher turnover rate than men in public accounting firms?*

Both male and female interviewees cited many of the same reasons, including the match between the increased flexibility offered by many industry jobs and the need for this flexibility experienced by women with familial responsibilities. Specifically, the flexibility advantages of industry accounting jobs mentioned included less travel, less overtime, and flextime. Industry jobs were also perceived as offering advantages with regard to salaries and advancement opportunities. Many of the subjects did point out, however, that men left public accounting for this same reason.

Both male and female interviewees expressed the opinion that, in the past, female accountants had left because of their perceptions that they did not have the same opportunity as male employees to ascend to partnership status. However, for the most part, they felt that this perception had changed.

Notably, none of the interviewees suggested that women left public accounting in order to be full-time care givers.

## VITA

Harriet Lynn Stallworth, a native of Pascagoula, Mississippi, graduated from the University of Mississippi in Oxford, Mississippi, in 1985 with a bachelor's degree in Accountancy. She was certified in public accounting by the State of Mississippi and was employed as an auditor by Arthur Andersen and Company in New Orleans, Louisiana. Following her departure from Arthur Andersen and Company in 1986, Stallworth worked in financial reporting at Freeport-McMoRan Inc., also in New Orleans, Louisiana. In 1990, Stallworth returned to the University of Mississippi to pursue her master's of Accountancy. At this time, she was the first recipient of the Harry Eugene Peery Scholarship. After earning her degree in 1991, Stallworth enrolled at Louisiana State University in Baton Rouge, Louisiana, to begin doctoral studies in accounting. Stallworth was awarded the Graduate Assistant Award for Excellence in Teaching at Louisiana State University in 1994. She completed her degree in 1998 and is currently an Assistant Professor at Spring Hill College in Mobile, Alabama.



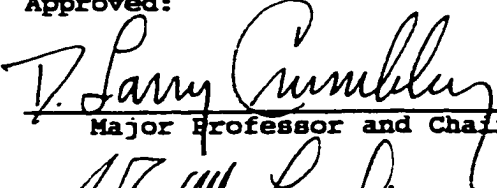
DOCTORAL EXAMINATION AND DISSERTATION REPORT

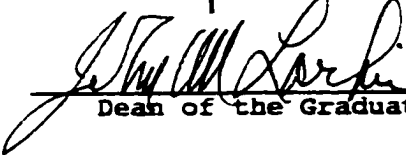
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**Major Field:** Accounting

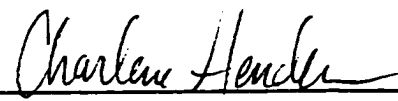
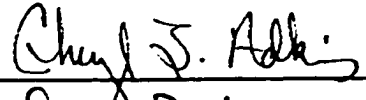

**Title of Dissertation:** Gendered Experiences of Public Accounting Firms:  
Organizational Commitment and Intentions to Leave

Approved:

  
Major Professor and Chairman

  
Dean of the Graduate School

EXAMINING COMMITTEE:

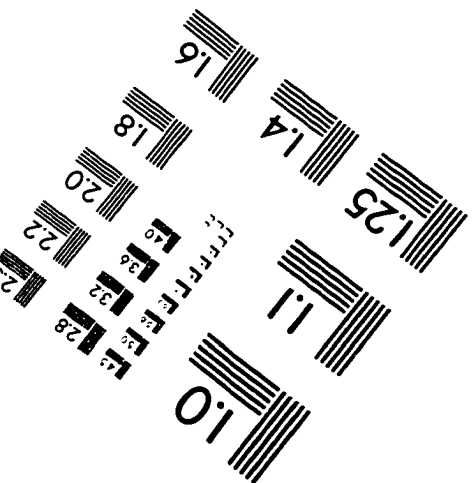
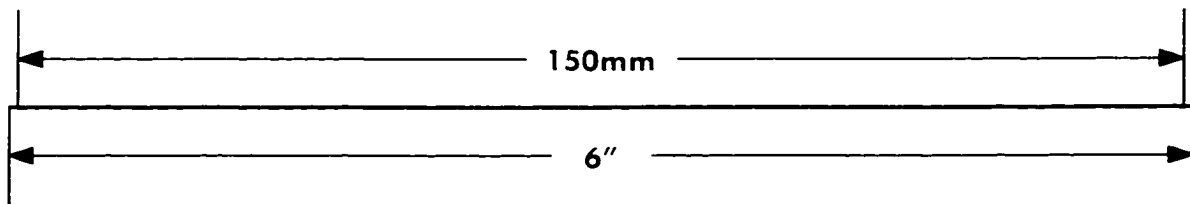
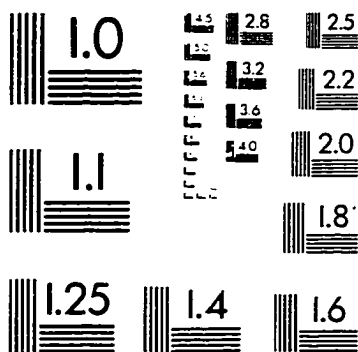
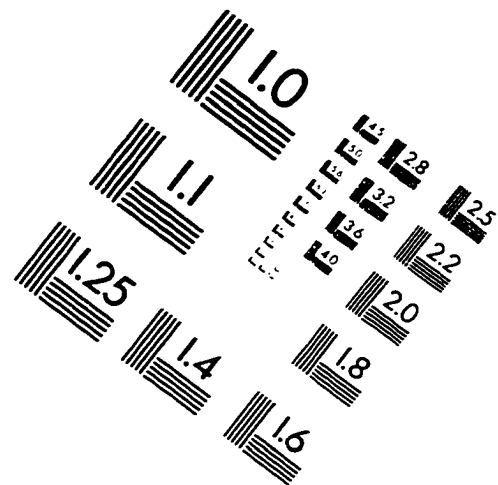
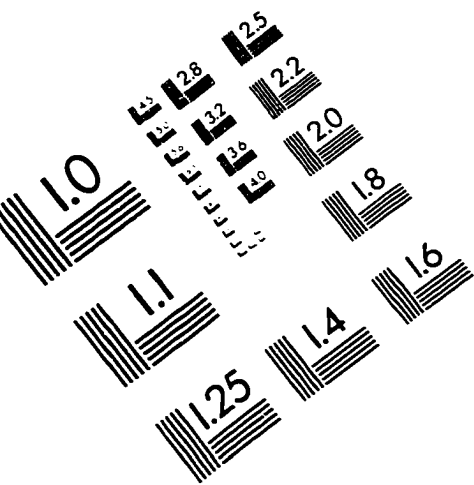
  
  


**Date of Examination:**

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# IMAGE EVALUATION TEST TARGET (QA-3)



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